

# Exhibit 314

*United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.*  
*v. Dey, Inc., et al.*, Civil Action No. 05-11084-PBS

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support  
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**



DEY LABORATORIES  
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## DEY LABORATORIES

### Sales Commentary January 1996

Albuterol MDI sales helped boost monthly sales before discounts and allowances above the \$20 million mark. Net sales were \$ 19.2 million, 74% above budget.

We shipped over 43 million Dey-produced FFS vials during the month, a new record, and 11.5 million ALP-produced vials.

Pricing on the MDI product has declined dramatically over the first marketing month and will result in no profits by mid-to-late February.

Alpharma still has not begun shipping their albuterol unit-dose and pricing quotes we have heard are only a penny or two below Dey's lowest price. We do not expect significant loss of unit volume due to this new competitor.

Since there will be no wholesaler loading of MDIs in February, and since it is a short month, sales are forecast to be between \$10 and \$12 million.

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DL-TX 83831

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Dey Laboratories  
Sales in Shelf Cartons and Dollars  
January, 1996 and 1995

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## SALES IN NET DOLLARS

Product	CURRENT MONTH				CURRENT MONTH			
	1996 Actual	1995 Actual	% Change	1996 Budget	1996 Actual	1995 Actual	% Change	1996 Budget
<b>DEY PRODUCTS</b>								
Acetylcysteine	494,888	605,392	-18.25%	593,446	494,888	605,392	-18.25%	593,446
Albuterol Unit Dose	9,737,648	8,333,828	16.84%	5,888,417	9,737,648	8,333,828	16.84%	5,888,417
Albuterol MDI	2,529,183	0	N/A	0	2,529,183	0	N/A	0
Albuterol Multi-Dose	0	0	N/A	0	0	0	N/A	0
Albuterol Syrup	11,505	0	N/A	27,222	11,505	0	N/A	27,222
Beclomethasone AQ Nasal	0	0	N/A	0	0	0	N/A	0
Cromolyn Sodium Unit Dose	5,166,217	2,960,674	74.49%	3,484,694	5,166,217	2,960,674	74.49%	3,484,694
Cromolyn Nasal 26 ml. singles	0	0	N/A	0	0	0	N/A	0
Ipratropium	0	0	N/A	0	0	0	N/A	0
Isoetharine	40,832	49,966	-18.28%	23,125	40,832	49,966	-18.28%	23,125
Metaproterenol	364,125	266,769	36.49%	238,811	364,125	266,769	36.49%	238,811
Sodium Chloride	904,676	1,010,386	-10.46%	682,750	904,676	1,010,386	-10.46%	682,750
MDD Sodium Chloride	0	(471)	-100.00%	0	0	(471)	-100.00%	0
Purified Water	1,793	2,291	-21.74%	1,476	1,793	2,291	-21.74%	1,476
<b>TOTAL DEY PRODUCTS</b>	<b>19,250,867</b>	<b>13,228,835</b>	<b>45.52%</b>	<b>10,939,941</b>	<b>19,250,867</b>	<b>13,228,835</b>	<b>45.52%</b>	<b>10,939,941</b>
<b>DEY CARE PRODUCTS</b>								
Alprazolam	0	0	N/A	42,396	0	0	N/A	42,396
Atenolol	0	0	N/A	30,041	0	0	N/A	30,041
Hydrocodone	0	0	N/A	0	0	0	N/A	0
Pindolol	0	0	N/A	5,704	0	0	N/A	5,704
Prioxicam	0	0	N/A	13,267	0	0	N/A	13,267
Triazolam	0	0	N/A	14,127	0	0	N/A	14,127
<b>TOTAL DEY CARE PRODUCTS</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>105,535</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>105,535</b>
<b>TOTAL ALL PRODUCTS</b>	<b>19,250,867</b>	<b>13,228,835</b>	<b>45.52%</b>	<b>11,045,476</b>	<b>19,250,867</b>	<b>13,228,835</b>	<b>45.52%</b>	<b>11,045,476</b>

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Sales in Shelf Cartons and Dollars  
January, 1996 and 1995

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## SALES IN SHELF CARTONS

Product	CURRENT MONTH				YEAR-TO-DATE			
	1996 Actual	1995 Actual	% Change	1996 Budget	1996 Actual	1995 Actual	% Change	1996 Budget
<b>DEY PRODUCTS</b>								
Acetylcysteine	35,103	32,169	9.12%	36,247	35,103	32,169	9.12%	36,247
Albuterol Unit Dose	917,022	774,423	18.41%	542,685	917,022	774,423	18.41%	542,685
Albuterol MDI	233,052	0	N/A	0	233,052	0	N/A	0
Albuterol Multi-Dose	0	0	N/A	0	0	0	N/A	0
Albuterol Syrup	2,328	0	N/A	534	2,328	0	N/A	534
Beclomethasone AQ Nasal	0	0	N/A	0	0	0	N/A	0
Cromolyn Sodium Unit Dose	161,703	87,342	85.14%	107,690	161,703	87,342	85.14%	107,690
Cromolyn Nasal 26 ml. singles	0	0	N/A	0	0	0	N/A	0
Ipratropium	0	0	N/A	0	0	0	N/A	0
Isoetharine	8,792	11,596	-24.18%	5,393	8,792	11,596	-24.18%	5,393
Metaproterenol	56,744	42,490	33.55%	40,665	56,744	42,490	33.55%	40,665
Sodium Chloride	126,285	109,753	15.06%	96,691	126,285	109,753	15.06%	96,691
MDD Sodium Chloride	0	(24)	-100.00%	0	0	(24)	-100.00%	0
Purified Water	226	266	-15.04%	195	226	266	-15.04%	195
<b>TOTAL DEY PRODUCTS</b>	<b>1,541,255</b>	<b>1,058,015</b>	<b>45.67%</b>	<b>830,100</b>	<b>1,541,255</b>	<b>1,058,015</b>	<b>45.67%</b>	<b>830,100</b>
<b>DEY CARE PRODUCTS</b>								
Alprazolam	0	0	N/A	6,237	0	0	N/A	6,237
Atenolol	0	0	N/A	7,396	0	0	N/A	7,396
Hydrocodone	0	0	N/A	0	0	0	N/A	0
Pindolol	0	0	N/A	440	0	0	N/A	440
Prioxicam	0	0	N/A	1,267	0	0	N/A	1,267
Triazolam	0	0	N/A	759	0	0	N/A	759
<b>TOTAL DEY CARE PRODUCTS</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>16,099</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>16,099</b>
<b>TOTAL ALL PRODUCTS</b>	<b>1,541,255</b>	<b>1,058,015</b>	<b>45.67%</b>	<b>846,199</b>	<b>1,541,255</b>	<b>1,058,015</b>	<b>45.67%</b>	<b>846,199</b>

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Day Laboratories  
Year-to-Date Sales By Product Number  
For the Years Ended December 31, 1996 & 1995

Prepared By: S. Gemo  
Filename: 96PAMYTD  
Last Update: 02/02/96

Description	SHELF CARTONS				NET GROSS SALES			NET SALES			
	Actual YTD 01/96	Actual YTD 01/95	% Change	Budgeted YTD 01/96	Actual YTD 01/96	Actual YTD 01/95	% Change	Actual YTD 01/96	Actual YTD 01/95	% Change	Budgeted YTD 01/96
<b>KEY PRODUCTS</b>											
<b>ACETYLCHOLINE:</b>											
08104/18104 - 10% 4ml	10,321	7,874	31.06%	9,555	253,260	197,043	28.53%	137,520	130,049	5.75%	143,321
08110/18110 - 10% 10ml	6,163	4,781	28.91%	6,070	65,259	66,334	24.77%	61,367	52,817	16.57%	63,736
08130/18130 - 10% 30ml	1,843	1,415	30.25%	1,679	71,065	58,296	21.96%	39,906	39,641	0.67%	41,645
08204/18204 - 20% 4ml	5,053	4,412	14.53%	5,171	148,887	130,293	14.27%	67,416	79,479	-15.18%	65,835
08210/18210 - 20% 10ml	4,395	5,682	-22.65%	6,198	77,153	96,594	-20.13%	45,543	67,815	-32.64%	71,867
08230/18230 - 20% 30ml	6,506	7,220	-9.86%	7,034	321,519	359,754	-10.63%	145,712	230,243	-36.71%	202,223
08200/18200 - 20% 100ml	820	785	4.46%	540	60,402	58,970	2.43%	22,778	33,023	-31.03%	18,981
ACETYLCHOLINE TOTAL	35,103	32,169	9.12%	36,247	1,017,574	969,284	4.96%	520,261	632,667	-17.77%	628,636
<b>ALBUTEROL UNIT DOSE:</b>											
67903 - .083% 3ml	679,360	598,207	13.57%	367,766	8,772,505	9,979,889	-12.10%	5,774,854	5,320,955	8.53%	3,052,458
69733 - .083% 3ml	36,937	10,613	266.88%	16,887	427,466	129,228	230.78%	395,293	66,529	346.00%	147,763
69760 - .083% 3ml	193,925	138,071	40.45%	158,032	4,623,690	3,647,993	26.75%	3,958,847	3,039,543	30.57%	3,037,361
A66703 - .083% 3ml	0	22,420	-100.00%	0	0	106,150	-100.00%	0	168,150	-100.00%	0
A69760 - .083% 3ml	4,800	5,112	-6.10%	0	97,920	92,016	6.42%	97,920	92,016	6.42%	0
ALBUTEROL UNIT DOSE TOTAL	917,022	774,423	18.41%	542,565	13,921,561	14,017,276	-0.68%	10,236,901	6,709,293	17.54%	6,237,602
30317 Albuterol MDI	233,052	0	N/A	0	3,056,155	0	N/A	2,658,855	0	N/A	0
19820 Albuterol Multi-Dose	0	0	N/A	0	0	0	N/A	0	0	N/A	0
79516 Albuterol Syrup	2,328	0	N/A	534	13,578	0	N/A	12,095	0	N/A	28,836
Becloethasone AQ Nasal	0	0	N/A	0	0	0	N/A	0	0	N/A	0
<b>CHROMOLYN SODIUM UNIT DOSE:</b>											
68002 - 60's, 20mg 2ml/3ml	116,790	62,090	86.10%	72,980	3,366,215	1,865,623	79.56%	3,115,318	1,763,563	76.65%	1,933,970
68012 - 120's, 20mg 2ml/3ml	44,913	25,252	77.66%	34,710	2,490,073	1,473,199	69.03%	2,315,772	1,330,498	74.05%	1,757,367
CHROMOLYN UNIT DOSE TOTAL	161,703	87,342	85.14%	107,690	5,856,288	3,338,822	74.55%	5,431,090	3,094,061	75.53%	3,691,337
Chromolyn Nasal 25 ml, singles	0	0	N/A	0	0	0	N/A	0	0	N/A	0
<b>IPRATROPIUM:</b>											
Ipratropium Unit-Dose, 25's	0	0	N/A	0	0	0	N/A	0	0	N/A	0
Ipratropium Unit-Dose, 60's	0	0	N/A	0	0	0	N/A	0	0	N/A	0
IPRATROPIUM TOTAL	0	0	N/A	0	0	0	N/A	0	0	N/A	0
<b>ISOETHARINE:</b>											
66103 - .08% 3ml	3,736	4,463	-16.29%	1,990	20,311	26,453	-23.22%	18,599	20,104	-7.49%	6,755
66405 - 1% 5ml	1,718	2,144	-19.87%	640	8,459	10,404	-18.60%	7,927	7,491	5.62%	2,495
66003 - .17% 3ml	3,546	4,462	-20.48%	2,255	22,191	29,454	-21.29%	17,956	21,804	-17.64%	10,715
65902 - .25% 2ml	(210)	527	-139.85%	498	(1,558)	3,808	-140.91%	(1,558)	2,818	-155.29%	2,551
ISOETHARINE TOTAL	8,792	11,596	-24.18%	5,363	50,403	70,130	-28.13%	42,925	52,217	-17.80%	24,495
<b>METAPROTERENOL:</b>											
67603 - .4% 2.5ml	17,740	13,089	35.53%	12,378	130,055	115,077	13.02%	116,919	77,102	51.64%	76,744
67603 - .6% 2.5ml	39,004	29,401	32.66%	28,287	338,263	301,025	12.37%	265,674	201,667	31.83%	175,229
METAPROTERENOL TOTAL	56,744	42,490	33.55%	40,665	468,317	416,102	12.55%	382,594	278,768	37.31%	252,973
<b>SODIUM CHLORIDE:</b>											
82003 - .45% 3ml	0	0	N/A	0	0	0	N/A	0	0	N/A	0
82003 - .45% 3ml	622	660	-5.76%	675	7,931	7,695	3.07%	4,836	5,309	-8.91%	5,130
82005 - .45% 5ml	0	0	N/A	0	0	0	N/A	0	0	N/A	0
82005 - .45% 5ml	126	160	-21.25%	0	1,770	1,920	-8.13%	906	1,310	-30.82%	0
83003 - .9% 3ml	(19)	(7)	171.43%	0	(251)	(91)	175.82%	(251)	(91)	175.82%	0
83003 - .9% 3ml	77,302	69,835	10.55%	65,040	666,940	780,738	13.66%	595,590	585,554	1.71%	487,801
83003 - .9% 3ml	0	(15)	-100.00%	0	0	0	N/A	0	0	N/A	0
83103 - .9% 3ml	(12)	(1)	1100.00%	0	(159)	(13)	1123.08%	(159)	(13)	1123.08%	0
83005 - .9% 5ml	37,977	28,471	33.39%	23,799	416,799	345,085	20.77%	266,732	245,010	8.87%	178,495
83105 - .9% 5ml	0	0	N/A	0	0	0	N/A	0	0	N/A	0
83010 - .9% 5ml	0	(1)	-100.00%	0	0	(12)	-100.00%	0	(12)	-100.00%	0
83015 - .9% 5ml	0	40	-100.00%	0	0	240	-100.00%	0	240	-100.00%	0
83015 - .9% 15ml	9,114	3,672	148.20%	6,365	61,590	24,227	153.98%	48,756	20,106	142.47%	31,507
83015 - .9% 15ml	605	3,001	-79.94%	0	18,885	94,062	-80.14%	17,273	87,478	-80.25%	0
03005 - .9% 5ml	(4)	2,312	-100.17%	0	(192)	60,070	-100.10%	(192)	64,926	-100.20%	0
03010 - .9% 10ml	(1)	1,079	-100.09%	0	(32)	34,077	-100.09%	(32)	31,661	-100.10%	0
03020 - .9% 20ml	(1)	(1)	0.00%	0	(36)	(36)	0.00%	(36)	(36)	0.00%	0
64015 - 3% 15ml	423	401	5.49%	506	12,180	11,668	4.20%	11,136	10,636	4.70%	14,146
64115 - 10% 15ml	253	147	72.11%	246	7,007	4,127	69.76%	6,441	9,797	-69.81%	6,158
SODIUM CHLORIDE TOTAL	126,285	109,753	15.06%	96,691	1,414,201	1,372,783	3.02%	951,059	1,055,907	-9.93%	723,237

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Dey Laboratories  
Year-to-Date Sales By Product Number  
For the Years Ended December 31, 1998 & 1999

Prepared By: S. Gamo  
Filename: 99PAMYTD  
Last Update: 02/02/99

Description	SHELF CARTONS				NET GROSS SALES			NET SALES			
	Actual YTD 01/98	Actual YTD 01/99	% Change	Budgeted YTD 01/99	Actual YTD 01/98	Actual YTD 01/99	% Change	Actual YTD 01/98	Actual YTD 01/99	% Change	Budgeted YTD 01/99
MDO SODIUM CHLORIDE:											
50120 - .9% 120ml	0	(2)	-100.00%	0	0	(8)	-100.00%	0	(8)	-100.00%	0
50300 - .9% 300ml	0	(22)	-100.00%	0	0	(485)	-100.00%	0	(485)	-100.00%	0
MDO TOTAL	0	(24)	-100.00%	0	0	(492)	-100.00%	0	(492)	-100.00%	0
PURIFIED WATER:											
81003 - 3ml	63	154	-59.09%	94	882	1,993	-55.07%	616	1,354	-54.55%	754
81005 - 5ml	163	112	45.54%	101	2,236	1,485	50.57%	1,269	1,040	22.07%	810
PURIFIED WATER TOTAL	226	266	-15.04%	195	3,118	3,448	-9.57%	1,885	2,394	-21.28%	1,564
TOTAL DEY PRODUCTS	1,541,255	1,058,015	45.67%	830,100	25,821,221	20,207,323	27.78%	20,237,866	13,824,636	46.39%	11,588,683
DEY CARE PRODUCTS											
ALPRAZOLAM:											
40501 Alprazolam, .25mg 100/bottle	0	0	N/A	1,494	0	0	N/A	0	0	N/A	5,229
40505 Alprazolam, .25mg 500/bottle	0	0	N/A	872	0	0	N/A	0	0	N/A	9,151
40901 Alprazolam, .5mg 100/bottle	0	0	N/A	1,453	0	0	N/A	0	0	N/A	5,081
40905 Alprazolam, .5mg 500/bottle	0	0	N/A	1,036	0	0	N/A	0	0	N/A	16,573
40701 Alprazolam, 1mg 100/bottle	0	0	N/A	1,125	0	0	N/A	0	0	N/A	4,502
40705 Alprazolam, 1mg 500/bottle	0	0	N/A	257	0	0	N/A	0	0	N/A	4,374
ALPRAZOLAM TOTAL	0	0	N/A	6,237	0	0	N/A	0	0	N/A	44,910
ATENLOL:											
40301 Atenolol, 50mg 100/bottle	0	0	N/A	5,275	0	0	N/A	0	0	N/A	25,099
40101 Atenolol, 100mg 100/bottle	0	0	N/A	1,121	0	0	N/A	0	0	N/A	6,723
ATENLOL TOTAL	0	0	N/A	7,396	0	0	N/A	0	0	N/A	31,822
HYDROCODONE:											
41501 Hydrocodone, 5mg/500mg - 100's	0	0	N/A	0	0	0	N/A	0	0	N/A	0
41505 Hydrocodone, 5mg/500mg - 500's	0	0	N/A	0	0	0	N/A	0	0	N/A	0
41601 Hydrocodone, 7.5mg/750mg - 100's	0	0	N/A	0	0	0	N/A	0	0	N/A	0
41605 Hydrocodone, 7.5mg/750mg - 500's	0	0	N/A	0	0	0	N/A	0	0	N/A	0
HYDROCODONE TOTAL	0	0	N/A	0	0	0	N/A	0	0	N/A	0
PINDOLOL:											
40901 Pindolol, 5mg 100/bottle	0	0	N/A	249	0	0	N/A	0	0	N/A	2,988
41001 Pindolol, 10mg 100/bottle	0	0	N/A	191	0	0	N/A	0	0	N/A	3,054
PINDOLOL TOTAL	0	0	N/A	440	0	0	N/A	0	0	N/A	6,042
PRIOXICAM:											
40301 Piroxicam, 20mg 100/bottle	0	0	N/A	1,050	0	0	N/A	0	0	N/A	8,400
40305 Piroxicam, 20mg 500/bottle	0	0	N/A	217	0	0	N/A	0	0	N/A	5,654
PRIOXICAM TOTAL	0	0	N/A	1,267	0	0	N/A	0	0	N/A	14,054
TRIAZOLAM:											
41201 Triazolam, .125mg 100/bottle	0	0	N/A	224	0	0	N/A	0	0	N/A	4,258
41301 Triazolam, .25mg 100/bottle	0	0	N/A	535	0	0	N/A	0	0	N/A	10,707
TRIAZOLAM TOTAL	0	0	N/A	759	0	0	N/A	0	0	N/A	14,965
TOTAL DEY CARE PRODUCTS	0	0	N/A	16,099	0	0	N/A	0	0	N/A	111,793
TOTAL ALL PRODUCTS	1,541,255	1,058,015	45.67%	846,199	25,821,221	20,207,323	27.78%	20,237,866	13,824,636	46.39%	11,700,476
Less:											
Cash Discounts								(431,000)	(361,000)	19.30%	(293,000)
Administrative Fees								(202,000)	(97,000)	106.25%	(117,000)
Medicaid Rebates								(354,000)	(138,000)	156.52%	(176,000)
Other Rebates								0	0	N/A	(69,000)
TOTAL NET SALES								19,250,866	13,228,636	45.52%	11,045,476

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Dey Laboratories  
Sales in Shelf Cartons and Dollars  
January, 1996 and 1995

Prepared By: S. Gemo  
Filename: 96PAMYTD  
Last Update: 02/02/96

SALES IN SHELF CARTONS								
Product	CURRENT MONTH				YEAR-TO-DATE			
	1996 Actual	1995 Actual	% Change	1996 Budget	1996 Actual	1995 Actual	% Change	1996 Budget
<b>DEY PRODUCTS</b>								
Acetylcysteine	35,103	32,169	9.12%	36,247	35,103	32,169	9.12%	36,247
Albuterol Unit Dose	917,022	774,423	18.41%	542,685	917,022	774,423	18.41%	542,685
Albuterol MDI	233,052	0	N/A	0	233,052	0	N/A	0
Albuterol Multi-Dose	0	0	N/A	0	0	0	N/A	0
Albuterol Syrup	2,328	0	N/A	534	2,328	0	N/A	534
Beclomethasone AQ Nasal	0	0	N/A	0	0	0	N/A	0
Cromolyn Sodium Unit Dose	161,703	87,342	85.14%	107,690	161,703	87,342	85.14%	107,690
Cromolyn Nasal 26 ml, Singles	0	0	N/A	0	0	0	N/A	0
Ipratropium Unit Dose	0	0	N/A	0	0	0	N/A	0
Isoetharine	8,792	11,596	-24.18%	5,393	8,792	11,596	-24.18%	5,393
Metaproterenol	56,744	42,490	33.55%	40,665	56,744	42,490	33.55%	40,665
Sodium Chloride	126,285	109,753	15.06%	96,691	126,285	109,753	15.06%	96,691
MDD Sodium Chloride	0	(24)	-100.00%	0	0	(24)	-100.00%	0
Purified Water	226	266	-15.04%	195	226	266	-15.04%	195
<b>TOTAL DEY PRODUCTS</b>	<b>1,541,255</b>	<b>1,058,015</b>	<b>45.67%</b>	<b>830,100</b>	<b>1,541,255</b>	<b>1,058,015</b>	<b>45.67%</b>	<b>830,100</b>
<b>DEY CARE PRODUCTS</b>								
Alprazolam	0	0	N/A	6,237	0	0	N/A	6,237
Atenolol	0	0	N/A	7,396	0	0	N/A	7,396
Hydrocodone	0	0	N/A	0	0	0	N/A	0
Pindolol	0	0	N/A	440	0	0	N/A	440
Prioxicam	0	0	N/A	1,267	0	0	N/A	1,267
Triazolam	0	0	N/A	759	0	0	N/A	759
<b>TOTAL DEY CARE PRODUCTS</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>16,099</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>16,099</b>
<b>TOTAL ALL PRODUCTS</b>	<b>1,541,255</b>	<b>1,058,015</b>	<b>45.67%</b>	<b>846,199</b>	<b>1,541,255</b>	<b>1,058,015</b>	<b>45.67%</b>	<b>846,199</b>

DL-TX 83836

CONFIDENTIAL

Dey Laboratories  
Sales in Shelf Cartons and Dollars  
January, 1996 and 1995

Prepared By: S. Gemo  
Filename: 96PAMYTD  
Last Update: 02/02/96

## SALES IN NET DOLLARS

Product	CURRENT MONTH				YEAR-TO-DATE			
	1996 Actual	1995 Actual	% Change	1996 Budget	1996 Actual	1995 Actual	% Change	1996 Budget
<b>DEY PRODUCTS</b>								
Acetylcysteine	520,261	632,667	-17.77%	628,638	520,261	632,667	-17.77%	628,638
Albuterol Unit Dose	10,236,901	8,709,293	17.54%	6,237,602	10,236,901	8,709,293	17.54%	6,237,602
Albuterol MDI	2,658,855	0	N/A	0	2,658,855	0	N/A	0
Albuterol Multi-Dose	0	0	N/A	0	0	0	N/A	0
Albuterol Syrup	12,095	0	N/A	28,836	12,095	0	N/A	28,836
Beclomethasone AQ Nasal	0	0	N/A	0	0	0	N/A	0
Cromolyn Sodium Unit Dose	5,431,091	3,094,062	75.53%	3,691,337	5,431,091	3,094,062	75.53%	3,691,337
Cromolyn Nasal 26 ml, Singles	0	0	N/A	0	0	0	N/A	0
Ipratropium Unit Dose	0	0	N/A	0	0	0	N/A	0
Isoetharine	42,925	52,217	-17.80%	24,496	42,925	52,217	-17.80%	24,496
Metaproterenol	382,794	278,788	37.31%	252,973	382,794	278,788	37.31%	252,973
Sodium Chloride	951,059	1,055,907	-9.93%	723,237	951,059	1,055,907	-9.93%	723,237
MDD Sodium Chloride	0	(492)	-100.00%	0	0	(492)	-100.00%	0
Purified Water	1,885	2,394	-21.28%	1,564	1,885	2,394	-21.28%	1,564
<b>TOTAL DEY PRODUCTS</b>	<b>20,237,866</b>	<b>13,824,836</b>	<b>46.39%</b>	<b>11,588,683</b>	<b>20,237,866</b>	<b>13,824,836</b>	<b>46.39%</b>	<b>11,588,683</b>
<b>DEY CARE PRODUCTS</b>								
Alprazolam	0	0	N/A	44,910	0	0	N/A	44,910
Atenolol	0	0	N/A	31,822	0	0	N/A	31,822
Hydrocodone	0	0	N/A	0	0	0	N/A	0
Pindolol	0	0	N/A	6,042	0	0	N/A	6,042
Prioxycam	0	0	N/A	14,054	0	0	N/A	14,054
Triazolam	0	0	N/A	14,965	0	0	N/A	14,965
<b>TOTAL DEY CARE PRODUCTS</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>111,793</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>111,793</b>
<b>TOTAL ALL PRODUCTS</b>	<b>20,237,866</b>	<b>13,824,836</b>	<b>46.39%</b>	<b>11,700,476</b>	<b>20,237,866</b>	<b>13,824,836</b>	<b>46.39%</b>	<b>11,700,476</b>
<b>Less:</b>								
Cash Discounts	(431,000)	(361,000)	19.39%	(293,000)	(431,000)	(361,000)	19.39%	(293,000)
Administrative Fees	(202,000)	(97,000)	108.25%	(117,000)	(202,000)	(97,000)	108.25%	(117,000)
Medicaid Rebates	(354,000)	(138,000)	156.52%	(176,000)	(354,000)	(138,000)	156.52%	(176,000)
Other Rebates	0	0	N/A	(69,000)	0	0	N/A	(69,000)
<b>TOTAL NET SALES</b>	<b>19,250,866</b>	<b>13,228,836</b>	<b>45.52%</b>	<b>11,045,476</b>	<b>19,250,866</b>	<b>13,228,836</b>	<b>45.52%</b>	<b>11,045,476</b>

DL-IX 83837



Dey Laboratories  
1996 Sales

Prepared By: S. Gemo  
Filename: 0196SALES  
Last Update: 02/01/96  
05:33 PM

PRODUCT	NET GROSS SALES		Chargeback Rate	Accrued Chargebacks	Accrued H/C Rebates	NET SALES
	Units	Dollars				
DEY PRODUCTS						
ACETYL CYSTEINE:						
08104/18104 - 10% 4ml	10,321	253,259.84	46%	(115,739.75)		137,520.09
08110/18110 - 10% 10ml	6,163	85,259.13	28%	(23,872.56)		61,386.57
08130/18130 - 10% 30ml	1,843	71,094.95	44%	(31,189.35)		39,905.60
08204/18204 - 20% 4ml	5,053	148,886.84	55%	(81,470.88)		67,415.96
08210/18210 - 20% 10ml	4,395	77,152.65	41%	(31,609.44)		45,543.21
08230/18230 - 20% 30ml	6,508	321,518.88	55%	(175,806.52)		145,712.36
08200/18200 - 20% 100ml	820	60,402.00	62%	(37,624.41)		22,777.59
ACETYL CYSTEINE TOTAL	35,103	1,017,574.29		(497,312.91)	0.00	520,261.38
ALBUTEROL UNIT DOSE:						
69703 - .083% 3ml	679,360	8,772,505.48	34%	(2,982,651.86)	(15,000.00)	5,774,853.62
69733 - .083% 3ml	38,937	427,465.80	5%	(22,185.48)	(10,000.00)	395,280.32
69760 - .083% 3ml	193,925	4,623,689.74	12%	(554,842.77)	(100,000.00)	3,968,846.97
A69703 - .083% 3ml	0	0.00		0.00		0.00
A69760 - .083% 3ml	4,800	97,920.00		0.00		97,920.00
ALBUTEROL UNIT DOSE TOTAL	917,022	13,921,581.02		(3,559,680.11)	(125,000.00)	10,236,900.91
30317 Albuterol MDI	233,052	3,056,155.48	13%	(397,300.21)		2,658,855.27
19620 Albuterol Multi-Dose	0	0.00		0.00		0.00
79516 Albuterol Syrup	2,328	13,578.00	11%	(1,482.72)		12,095.28
Beclomethasone AQ Nasal	0	0.00		0.00		0.00
CROMOLYN SODIUM UNIT DOSE:	0	0.00		0.00		0.00
68902 - 60's, 20mg 2ml/3ml	116,790	3,386,215.34	8%	(270,897.23)		3,115,318.11
68912 - 120's, 20mg 2ml/3ml	44,913	2,490,077.88	7%	(174,305.45)		2,315,772.43
CROMOLYN UNIT DOSE TOTAL	161,703	5,876,293.22		(445,202.68)	0.00	5,431,090.54
Cromolyn Nasal 26 ml, singles						
IPRATROPIUM:						
Ipratropium Unit-Dose, 25's						
Ipratropium Unit-Dose, 60's						
IPRATROPIUM TOTAL	0	0.00		0.00	0.00	0.00
ISOETHARINE:						
66103 - .08% 3ml	3,736	20,311.31	8%	(1,712.24)		18,599.07
66405 - .1% 5ml	1,718	8,459.28	6%	(532.09)		7,927.19
66003 - .17% 3ml	3,548	23,190.52	23%	(5,234.10)		17,956.42
65902 - .25% 2ml	(210)	(1,557.95)		0.00		(1,557.95)
ISOETHARINE TOTAL	8,792	50,403.16		(7,478.43)	0.00	42,924.73
METAPROTERENOL:						
67803 - .4% 2.5ml	17,740	130,054.80	10%	(13,135.53)		116,919.27
67603 - .6% 2.5ml	39,004	338,262.64	21%	(72,388.20)		265,874.44
METAPROTERENOL TOTAL	56,744	468,317.44		(85,523.73)	0.00	382,793.71
SODIUM CHLORIDE:						
62003 - .45% 3ml	0	0.00		0.00		0.00
82003 - .45% 3ml	622	7,931.00	39%	(3,094.68)		4,836.32
62005 - .45% 5ml	0	0.00		0.00		0.00
82005 - .45% 5ml	126	1,769.50	49%	(863.52)		905.98
63003 - .9% 3ml	(19)	(251.00)		0.00		(251.00)
83003 - .9% 3ml	77,202	888,939.90	33%	(293,350.17)		595,589.73
83103 - .9% 3ml	0	0.00		0.00		0.00
63005 - .9% 5ml	(12)	(159.00)		0.00		(159.00)
83005 - .9% 5ml	37,977	416,768.50	36%	(150,036.66)		266,731.84
83105 - .9% 5ml	0	0.00		0.00		0.00
63010 - .9% 5ml	0	0.00		0.00		0.00
63015 - .9% 15ml	0	0.00		0.00		0.00
83015 - .9% 15ml	9,114	61,530.12	21%	(12,773.65)		48,756.47
03003 - .9% 3ml	605	18,685.38	8%	(1,412.61)		17,272.77
03005 - .9% 5ml	(4)	(131.90)		0.00		(131.90)
03010 - .9% 10ml	(1)	(32.20)		0.00		(32.20)
03020 - .9% 20ml	(1)	(36.00)		0.00		(36.00)
64015 - 3% 15ml	423	12,179.60	9%	(1,043.79)		11,135.81
64115 - 10% 15ml	253	7,006.70	8%	(566.14)		6,440.56
SODIUM CHLORIDE TOTAL	126,285	1,414,200.60		(463,141.22)	0.00	951,059.38

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DL-TX 83838

Dey Laboratories  
1996 Sales

Prepared By: S. Gemo  
Filename: 0196SALES  
Last Update: 02/01/96  
05:33 PM

PRODUCT	NET GROSS SALES		Chargeback Rate	Accrued Chargebacks	Accrued H/C Rebates	NET SALES
	Units	Dollars				
MDD SODIUM CHLORIDE:				0.00		0.00
50120 - .9% 120ml	0	0.00		0.00		0.00
50300 - .9% 300ml	0	0.00		0.00	0.00	0.00
<b>MDD TOTAL</b>	0	0.00				
PURIFIED WATER:			30%	(266.36)		615.64
81003 - 3ml	63	882.00	43%	(967.07)		1,268.93
81005 - 5ml	163	2,236.00		(1,233.43)	0.00	1,884.57
<b>PURIFIED WATER TOTAL</b>	226	3,118.00				
<b>TOTAL DEY PRODUCTS</b>	1,541,255	25,821,221.21		(5,458,355.44)	(125,000.00)	20,237,865.77
<b>DEY CARE PRODUCTS</b>						
<b>ALPRAZOLAM:</b>						
40501 Alprazolam, .25mg 100/bottle						
40505 Alprazolam, .25mg 500/bottle						
40601 Alprazolam, .5mg 100/bottle						
40605 Alprazolam, .5mg 500/bottle						
40701 Alprazolam, 1mg 100/bottle						
40705 Alprazolam, 1mg 500/bottle						
<b>ALPRAZOLAM TOTAL</b>	0	0.00		0.00	0.00	0.00
<b>ATENOLOL:</b>						
40001 Atenolol, 50mg 100/bottle	0	0.00		0.00		0.00
40101 Atenolol, 100mg 100/bottle	0	0.00		0.00	0.00	0.00
<b>ATENOLOL TOTAL</b>	0	0.00				
<b>HYDROCODONE:</b>						
41501 Hydrocodone, 5mg/500mg - 100's						
41505 Hydrocodone, 5mg/500mg - 500's						
41601 Hydrocodone, 7.5mg/750mg - 100's						
41605 Hydrocodone, 7.5mg/750mg - 500's						
<b>HYDROCODONE TOTAL</b>	0	0.00		0.00	0.00	0.00
<b>PINDOLOL:</b>						
40901 Pindolol, 5mg 100/bottle	0	0.00		0.00		0.00
41001 Pindolol, 10mg 100/bottle	0	0.00		0.00	0.00	0.00
<b>PINDOLOL TOTAL</b>	0	0.00				
<b>PRIOXICAM:</b>						
40301 Piroxicam, 20mg 100/bottle	0	0.00		0.00		0.00
40305 Piroxicam, 20mg 500/bottle	0	0.00		0.00	0.00	0.00
<b>PRIOXICAM TOTAL</b>	0	0.00				
<b>TRIAZOLAM:</b>						
41201 Triazolam, .125mg 100/bottle	0	0.00		0.00		0.00
41301 Triazolam, .25mg 100/bottle	0	0.00		0.00	0.00	0.00
<b>TRIAZOLAM TOTAL</b>	0	0.00				
<b>TOTAL DEY CARE PRODUCTS</b>	0	0.00		0.00	0.00	0.00
<b>TOTAL ALL PRODUCTS</b>	1,541,255	25,821,221.21		(5,458,355.44)	(125,000.00)	20,237,865.77
<b>Less:</b>						
Cash Discounts						(431,000.00)
Administrative Fees						(202,000.00)
Medicaid Rebates						(354,000.00)
Other Rebates						0.00
<b>TOTAL NET SALES</b>						19,250,865.77

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DL-TX 83839

**DEY LABORATORIES  
MONTHLY NET SALES  
JANUARY, 1996**

<b>UNITS</b>	<b>IMS No. PRODUCTS</b>	<b>NET SALES</b>
	<b>HOME SALES:</b>	
161,703	28210 Cromolyn Sodium	5,431,091
35,103	28300 Acetylcysteine	520,261
233,052	28111 Albuterol MDI	2,658,855
917,022	28112 Albuterol	10,236,901
2,328	28114 Albuterol Syrup	12,095
8,792	28112 Isoetharine	42,925
56,744	28112 Metaproterenol	382,794
126,285	10620 Sodium Chloride	951,059
0	10620 MDD Sodium Chloride	0
226	10620 Purified Water	1,885
	N/A Other	
	<b>EXPORT SALES</b>	
1,541,255	<b>Less:</b>	20,237,866
	Cash Discounts	(431,000)
	Administrative Fees	(202,000)
	Medicaid Rebates	(354,000)
	Other Rebates	0
1,541,255	<b>TOTAL</b>	19,250,866

Filiale :

CHIFFRE d'AFFAIRES du MOIS de  
MONTHLY NET SALES

<b>C.E.E.</b> 00 Allemagne 10 Danemark 20 Pays Bas 30 Italie 37 Grece 40 France 41 Belgique 42 Luxembourg 50 Grand Bretagne 52 Irlande 70 Espagne 90 Portugal <b>Total CEE</b>	<b>E.E.C.</b> 00 Germany 10 Denmark 20 Netherlands 30 Italy 37 Greece 40 France 41 Belgium 42 Luxembourg 50 Great Britain 52 Ireland 70 Spain 90 Portugal <b>Total EEC</b>	0
<b>EUROPE EST</b> 23 Tchecoslovaquie 24 Pologne 25 URSS 31 Yougoslavie 33 Albanie 34 Hongrie 35 Roumanie 36 Bulgarie <b>Total EUROPE EST</b>	<b>EAST EUROP</b> 23 Czechoslovakia 24 Poland 25 USSR 31 Yugoslavia 33 Albania 34 Hungary 35 Romania 36 Bulgaria <b>Total EAST EUROP</b>	0
<b>Autre EUROPE</b> 11 Suede 12 Norvege 13 Finlande 21 Suisse 22 Autriche Divers (preciser les pays) _____ _____ <b>Total Autre EUROPE</b>	<b>Other EUROP</b> 11 Sweden 12 Norway 13 Finland 21 Switzerland 22 Austria Misc. (precise countries) _____ _____ <b>Total Other EUROP</b>	0
<b>AMERIQUE du NORD</b> 360 USA 361 Canada <b>Total AMERIQUE du NORD</b>	<b>NORTH AMERICA</b> 360 USA 361 Canada <b>Total NORTH AMERICA</b>	19,247,946 2,920 19,250,866
<b>AMERIQUE LATINE</b> 370 Mexique 371 Guatemala 373 Salvador 377 Cuba 378 Rep. Dominicaine 470 Colombie 471 Venezuela 472 Equateur 473 Perou 475 Chili 476 Argentine 490 Bresil Divers (preciser les pays) _____ _____ <b>Total AMERIQUE LATINE</b>	<b>LATIN AMERICA</b> 370 Mexico 371 Guatemala 373 El Salvador 377 Cuba 378 Cominican Republic 470 Colombia 471 Venezuela 472 Ecuador 473 Peru 475 Chile 476 Argentina 490 Brazil Misc. (precise countries) _____ _____ <b>Total LATIN AMERICA</b>	0
<b>A REPORTER</b>	<b>CARRIED FORWARD TO</b>	19,250,866

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<b>A REPORTER</b>	<b>CARRIED FORWARD TO</b>	<b>19,250,866</b>
<b>EXTREME ORIENT</b>	<b>ASIA</b>	
119 Chine	119 China	
120 Hong Kong/Macao	120 Hong Kong/Macao	
123 Philippines	123 Philippines	
124 Thaïlande	124 Thailand	
125 Indonésie	125 Indonesia	
126 Taiwan	126 Taiwan	
130 Japon	130 Japan	
131 Corée de Sud	131 Republic of Korea	
149 Malaisie	149 Malaysia	
150 Singapour	150 Singapore	
Divers (preciser les pays)	Misc. (precise countries)	
_____	_____	
_____	_____	
<b>Total EXTREME ORIENT</b>	<b>Total ASIA</b>	<b>0</b>
<b>MOYEN ORIENT</b>	<b>MIDDLE EAST</b>	
100 Turquie	100 Turkey	
101 Liban	101 Lebanon	
102 Jordanie	102 Jordan	
103 Israël	103 Israel	
105 Arabie Saoudite	105 Saudi Arabia	
106 Irak	106 Iraq	
107 Iran	107 Iran	
108 Afghanistan	108 Afghanistan	
109 Syrie	109 Syria	
111 Koweït	111 Kuwait	
112 Yémen	112 Yemen	
115 Emirats Arabes Unis	115 Emirates Arab United	
152 Inde	152 India	
154 Pakistan	154 Pakistan	
155 Bangladesh	155 Bangladesh	
Divers (preciser les pays)	Misc. (precise countries)	
_____	_____	
_____	_____	
<b>Total MOYEN ORIENT</b>	<b>Total MIDDLE EAST</b>	<b>0</b>
<b>AFRIQUE</b>	<b>AFRICA</b>	
230 Ethiopie	230 Ethiopia	
240 Maroc	240 Morocco	
250 Egypte	250 Egypt	
253 Afrique Sud	253 South Africa	
254 Nigeria	254 Nigeria	
Divers (preciser les pays)	Misc. (precise countries)	
_____	_____	
_____	_____	
<b>Total AFRIQUE</b>	<b>Total AFRICA</b>	<b>0</b>
<b>AUSTRALIE</b>	<b>AUSTRALIA</b>	
550 Australie	550 Australia	
551 Nouvelle Zelande	551 New Zealand	
<b>Total AUSTRALIE</b>	<b>Total AUSTRALIA</b>	<b>0</b>
<b>EXPORT non AFFECTE</b>	<b>EXPORTS non ALLOCATED</b>	
<b>TOTAL</b>	<b>TOTAL</b>	<b>19,250,866</b>

**Dey Laboratories**  
**Analysis for Allowance for Chargebacks**  
**For the Years 1995 and 1996**

Prepared By: T. POWERS  
 Filename: 1996CBTST  
 Last Update: 02/01/96

January 1996	Adjusted December 1995	December 1995	November 1995	October 1995
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**FIVE WEEK ASSUMPTION:**

1. CB Accrual before adjustments	3,752,713	2,332,282	2,332,282	2,909,988	2,133,937
2. CB's Processed for Current Month's Sales	(2,027,093)	(1,541,322)	(1,541,322)	(1,340,757)	(1,528,951)
3. Cardinal Accrual for #69703 (\$2,790,534-1,775,527)	1,015,007	N/A	N/A	N/A	N/A
4. Albuterol MDI Accrual for 1st Month's Sales of Product	397,300	N/A	N/A	N/A	N/A
5. Est. 5 Week Wholesaler Inventory (1.25 x #1)	4,690,891	2,791,445	2,915,353	3,637,485	2,667,421
Estimated Allowance for CB's	7,828,818	3,582,405	3,706,313	5,206,716	3,272,407
Actual Allowance for CB's @ Month-end *	5,638,025	3,584,726	3,584,726	3,444,480	3,139,065
Allowance for CB's Excess/(Shortage)	(2,190,793)	2,321	(121,587)	(1,762,236)	(133,342)

**FOUR WEEK ASSUMPTION:**

1. CB Accrual before adjustments	3,752,713	2,332,282	2,332,282	2,909,988	2,133,937
2. CB's Processed for Current Month's Sales	(2,027,093)	(1,541,322)	(1,541,322)	(1,340,757)	(1,528,951)
3. Cardinal Accrual for #69703 (\$2,790,534-1,775,527)	1,015,007	N/A	N/A	N/A	N/A
4. Albuterol MDI Accrual for 1st Month's Sales of Product	397,300	N/A	N/A	N/A	N/A
5. Est. 5 Week Wholesaler Inventory (1.00 x #1)	3,752,713	2,233,156	2,332,282	2,909,988	2,133,937
Estimated Allowance for CB's	6,890,640	3,024,116	3,123,242	4,479,219	2,738,923
Actual Allowance for CB's @ Month-end *	5,638,025	3,584,726	3,584,726	3,444,480	3,139,065
Allowance for CB's Excess/(Shortage)	(1,252,615)	560,610	461,484	(1,034,739)	400,142

**LESS THAN FOUR WEEK ASSUMPTION:**

1. CB Accrual before adjustments	3,752,713
2. CB's Processed for Current Month's Sales	(2,027,093)
3. Cardinal Accrual for #69703 (\$2,790,534-1,775,527)	1,015,007
4. Albuterol MDI Accrual for 1st Month's Sales of Product	397,300
5. Est. < 4 Week Wholesaler Inventory (0.60 x #1)	2,251,628
Estimated Allowance for CB's	5,389,555
Actual Allowance for CB's @ Month-end *	5,638,025
Allowance for CB's Excess/(Shortage)	248,470

\* Reconciliation of Allowance for CB's:

Beg. Balance	3,584,726	3,444,480	3,444,480	3,139,065	3,694,361
Current Month Accrual	4,150,013	2,332,282	2,332,282	2,909,988	2,133,937
Cardinal Accrual (A)	1,015,007				
Additional Accrual	293,335	623,985	623,985		
CB's Processed in Current Month	(3,405,056)	(2,816,021)	(2,816,021)	(2,604,573)	(2,689,233)
End. Balance	5,638,025	3,584,726	3,584,726	3,444,480	3,139,065

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**Dey Laboratories**  
**Chargeback Analysis**  
**1/96 Estimated Accrual**

**Scenario I:**

Assumption: January chargebacks paid were against previous month's sales to wholesalers.

1/96 Wholesaler Sales	\$ 5,308,647	100%	5,308,647
Adjustment for timing of Ordernet:			
12/95 McKesson Sales (1)			343,850
12/95 Wholesaler Sales (excl. McKesson) (2)			<u>1,003,743</u>
1/96 Estimated Accrual			6,656,240
1/96 G/L Balance - Acct. 100.1152			<u>5,637,226</u>
Over/(under) Accrual			<u>\$ (1,019,014)</u>

**Scenario II:**

Assumption: January chargebacks paid include chargebacks on 25% of January sales to wholesalers.

1/96 Wholesaler Sales	\$ 5,308,647	75%	3,981,485
Adjustment for timing of Ordernet:			
12/95 McKesson Sales (1)			343,850
12/95 Wholesaler Sales (excl. McKesson) (2)			<u>1,003,743</u>
1/96 Estimated Accrual			5,329,078
1/96 G/L Balance - Acct. 100.1152			<u>5,637,226</u>
Over/(under) Accrual			<u>\$ 308,148</u>

**Scenario III:**

Assumption: January chargebacks paid include chargebacks on 33% of January sales to wholesalers.

1/96 Wholesaler Sales	\$ 5,308,647	67%	3,556,794
Adjustment for timing of Ordernet:			
12/95 McKesson Sales (1)			343,850
12/95 Wholesaler Sales (excl. McKesson) (2)			<u>1,003,743</u>
1/96 Estimated Accrual			4,904,386
1/96 G/L Balance - Acct. 100.1152			<u>5,637,226</u>
Over/(under) Accrual			<u>\$ 732,840</u>

**Notes:**

- (1) Additional accrual is added for previous month's sales to McKesson due to the fact that they submit chargebacks once a month, at the beginning of the month, one month in arrears.
- (2) Additional accrual is added for 50% of previous month's sales for all other wholesalers (excluding McKesson) to account for wholesalers who submit chargebacks twice a month in arrears.

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# **Dey Laboratories** **Chargeback Analysis**

**1/96 Wholesaler Sales in S/C's X Adjusted 1/96 CB per S/C Rate**

Product #	1/96 Whlsr Sls S/C's	1/96 CB S/C Rate	Factor	Adjusted CB S/C Rate	CB Acc'l Amount
03003	410	3.35	1.03	3.451	1,414.71
03005	(3)	2.01	1.03	2.070	(6.21)
03010	(1)	4.18	1.03	4.305	(4.31)
18104	8,787	12.79	1.03	13.174	115,757.30
18110	4,415	5.25	1.03	5.408	23,874.11
18130	1,526	19.84	1.03	20.435	31,184.12
18200	780	46.84	1.03	48.245	37,631.26
18204	4,465	17.79	1.03	18.324	81,815.32
18210	3,796	8.09	1.03	8.333	31,630.93
18230	6,172	27.65	1.03	28.480	175,775.47
30317	131,040	3.65	1.03	3.760	492,644.88
50120	0	0.00	1.03	0.000	0.00
50300	0	0.00	1.03	0.000	0.00
63003	(15)	0.00	1.03	0.000	0.00
63005	(9)	0.00	1.03	0.000	0.00
64015	387	2.62	1.03	2.699	1,044.36
64115	191	2.88	1.03	2.966	566.58
65902	(155)	3.05	1.03	3.142	(486.93)
66003	1,792	2.83	1.03	2.915	5,223.50
66103	673	2.47	1.03	2.544	1,712.18
66405	208	2.49	1.03	2.565	533.46
67603	18,666	3.78	1.03	3.893	72,674.20
67803	3,478	3.67	1.03	3.780	13,147.19
68902	40,180	5.81	1.03	5.984	240,449.17
68912	15,838	9.74	1.03	10.032	158,889.98
69703	499,997	5.51	1.03	5.675	2,837,632.97
69733	3,680	5.86	1.03	6.036	22,211.74
69760	42,805	11.67	1.03	12.020	514,520.38
79516	1,020	1.41	1.03	1.452	1,481.35
81003	63	4.11	1.03	4.233	266.70
81005	143	6.57	1.03	6.767	967.70
82003	473	6.35	1.03	6.541	3,093.66
82005	127	6.60	1.03	6.798	863.35
83003	54,889	5.03	1.03	5.181	284,374.42
83005	25,777	5.46	1.03	5.624	144,964.69
83015	6,942	1.79	1.03	1.844	12,798.97
	<u>878,537</u>				<u>5,308,647.19</u>

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**Dey Laboratories**  
**Chargeback Analysis**

**12/95 McKesson Sales in S/C's X 1/96 CB per S/C Rate**

Product #	12/95 Whlsr Sls S/C's	1/96 CB S/C Rate	Factor	Adjusted CB S/C Rate	CB Acc'l Amount
03003	(2)	3.35	1.00	3.350	(6.70)
03005	(17)	2.01	1.00	2.010	(34.17)
03010	0	4.18	1.00	4.180	0.00
18104	705	12.79	1.00	12.790	9,016.95
18110	690	5.25	1.00	5.250	3,622.50
18130	238	19.84	1.00	19.840	4,721.92
18200	68	46.84	1.00	46.840	3,185.12
18204	638	17.79	1.00	17.790	11,350.02
18210	711	8.09	1.00	8.090	5,751.99
18230	440	27.65	1.00	27.650	12,166.00
30317	0	3.65	1.00	3.650	0.00
50210	0	0.00	1.00	0.000	0.00
50300	0	0.00	1.00	0.000	0.00
63003	0	0.00	1.00	0.000	0.00
63005	0	0.00	1.00	0.000	0.00
64015	24	2.62	1.00	2.620	62.88
64115	8	2.88	1.00	2.880	23.04
65902	132	3.05	1.00	3.050	402.60
66003	196	2.83	1.00	2.830	554.68
66103	24	2.47	1.00	2.470	59.28
66405	8	2.49	1.00	2.490	19.92
67603	1,178	3.78	1.00	3.780	4,452.84
67803	236	3.67	1.00	3.670	866.12
68902	3,156	5.81	1.00	5.810	18,336.36
68912	2,522	9.74	1.00	9.740	24,564.28
69703	26,237	5.51	1.00	5.510	144,565.87
69733	516	5.86	1.00	5.860	3,023.76
69760	5,531	11.67	1.00	11.670	64,546.77
79516	216	1.41	1.00	1.410	304.56
81003	0	4.11	1.00	4.110	0.00
81005	70	6.57	1.00	6.570	459.90
82003	(10)	6.35	1.00	6.350	(63.50)
82005	13	6.60	1.00	6.600	85.80
83003	4,976	5.03	1.00	5.030	25,029.28
83005	1,127	5.46	1.00	5.460	6,153.42
83015	351	1.79	1.00	1.790	628.29
	<u>49,982</u>				<u>343,849.78</u>

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**Dey Laboratories**  
**Chargeback Analysis**

**12/95 Wholesaler Sales (excl. McKesson) in S/C's X 1/96 CB per S/C Rate X 50%**

Product #	12/95 Whlsr Sls S/C's	1/96 CB S/C Rate	Factor	CB Acc'l Amount
03003	(6)	3.35	0.50	(10.05)
03005	(1)	2.01	0.50	(1.01)
03010	0	4.18	0.50	0.00
18104	5,068	12.79	0.50	32,409.86
18110	2,557	5.25	0.50	6,712.13
18130	579	19.84	0.50	5,743.68
18200	344	46.84	0.50	8,056.48
18204	2,578	17.79	0.50	22,931.31
18210	2,440	8.09	0.50	9,869.80
18230	3,660	27.65	0.50	50,599.50
30317	0	3.65	0.50	0.00
50120	0	0.00	0.50	0.00
50300	(1)	0.00	0.50	0.00
63003	(2)	0.00	0.50	0.00
63005	0	0.00	0.50	0.00
64015	238	2.62	0.50	311.78
64115	107	2.88	0.50	154.08
65902	335	3.05	0.50	510.88
66003	994	2.83	0.50	1,406.51
66103	520	2.47	0.50	642.20
66405	199	2.49	0.50	247.76
67603	9,623	3.78	0.50	18,187.47
67803	2,763	3.67	0.50	5,070.11
68902	14,056	5.81	0.50	40,832.68
68912	6,807	9.74	0.50	33,150.09
69703	182,127	5.51	0.50	501,759.89
69733	879	5.86	0.50	2,575.47
69760	21,979	11.67	0.50	128,247.47
79516	672	1.41	0.50	473.76
81003	109	4.11	0.50	224.00
81005	105	6.57	0.50	344.93
82003	109	6.35	0.50	346.08
82005	159	6.60	0.50	524.70
83003	33,446	5.03	0.50	84,116.69
83005	16,523	5.46	0.50	45,107.79
83015	3,572	1.79	0.50	3,196.94
	<u>312,538</u>			<u>1,003,742.94</u>

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Day Laboratories  
Chargeback Analysis  
For the Year 1995

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Prepared By: S. Gemo  
Filename: ANLY-CARD  
Last Update: 01/31/96

Queries = "CHGBCK1" & "CHGBCK2"

	Excl. Cardinal Jan., 1995	Incl. Cardinal Jan., 1995	Dec., 1995	Nov., 1995	Oct., 1995	Sept., 1995	Aug., 1995	Jul., 1995	Excl. Card Jun., 1995	Incl. Card Jun., 1995	Excl. Card May, 1995	Incl. Card May, 1995	Apr., 1995	Mar., 1995	Feb., 1995
<b>Total Net Gross Sales: (CHGBCK1)</b>															
Net Gross Sales before CB's	23,171,221	25,821,221	14,295,435	17,437,398	14,854,032	12,334,485	12,759,308	12,099,892	13,484,187	15,984,187	13,830,841	15,430,541	13,233,960	15,496,328	13,519,742
Whlstr Net Gross Sales before CB's	12,822,328	15,472,328	6,780,858	8,899,561	8,703,813	5,866,893	5,867,981	5,681,349	6,482,514	8,982,514	6,939,984	8,538,984	6,414,639	8,159,908	7,716,780
Whlstr Net Gross Sales as a % of Total	55.34%	59.92%	47.43%	51.04%	45.75%	47.57%	45.99%	46.95%	48.07%	56.20%	50.18%	55.34%	48.47%	52.66%	57.08%
<b>Albuterol Net Gross Sales: (CHGBCK2)</b>															
<b>Product #69703 -</b>															
Total Net Gross Sales	6,122,505	8,772,505	4,104,087	5,120,843	3,932,194	3,910,599	4,248,038	3,882,903	4,334,623	6,834,623	4,092,137	5,692,137	3,817,178	5,626,084	4,742,251
Wholesaler Net Gross Sales	4,490,654	7,140,654	3,021,278	4,003,395	2,747,787	2,398,108	2,747,022	2,584,295	2,863,485	5,363,485	2,925,888	4,825,888	2,889,128	3,944,969	3,590,151
Wholesaler Net Sales as a % of Total	73.35%	81.40%	73.62%	78.16%	69.88%	61.32%	64.67%	66.04%	66.06%	78.48%	71.50%	79.51%	70.45%	70.12%	74.44%
<b>Product #69780 -</b>															
Total Net Gross Sales	4,823,690	4,823,690	3,897,869	4,194,221	3,897,576	3,303,505	3,750,355	3,452,850	3,973,214	3,973,214	3,624,260	3,624,260	3,763,097	3,829,574	3,029,020
Wholesaler Net Gross Sales	1,478,773	1,478,773	948,095	1,129,105	951,406	858,636	757,225	885,998	808,239	808,239	694,416	694,416	695,587	998,553	631,032
Wholesaler Net Sales as a % of Total	31.94%	31.94%	24.41%	26.92%	21.84%	25.99%	20.19%	25.66%	20.34%	20.34%	19.16%	19.16%	18.48%	26.07%	20.83%
<b>Cromolyn Net Gross Sales:</b>															
<b>Product #68902 -</b>															
Total Net Gross Sales	3,386,215	3,386,215	2,335,316	2,972,086	2,503,249	1,416,384	1,287,624	1,372,808	1,403,035	1,403,035	1,818,573	1,818,573	2,080,171	1,932,741	1,695,011
Wholesaler Net Gross Sales	1,974,158	1,974,158	588,650	839,556	750,151	418,950	345,486	396,583	485,120	485,120	869,123	869,123	881,367	417,890	891,574
Wholesaler Net Sales as a % of Total	40.58%	40.58%	25.21%	28.25%	29.57%	29.58%	26.83%	28.89%	33.15%	33.15%	36.79%	36.79%	32.70%	21.20%	52.60%
<b>Product #68912 -</b>															
Total Net Gross Sales	2,490,078	2,490,078	1,747,300	1,967,007	1,775,629	1,312,282	1,182,845	1,255,051	1,445,577	1,445,577	1,815,668	1,815,668	1,168,874	1,803,652	1,316,711
Wholesaler Net Gross Sales	1,045,308	1,045,308	615,714	826,128	687,808	508,464	465,698	408,804	568,808	568,808	707,368	707,368	525,426	785,862	605,484
Wholesaler Net Sales as a % of Total	41.98%	41.98%	35.24%	42.00%	37.60%	38.75%	39.37%	32.57%	39.21%	39.21%	43.78%	43.78%	44.95%	43.57%	45.98%
<b>Total Excluding Albuterol &amp; Cromolyn:</b>															
Total Gross Sales before Chgbke	6,548,733	6,548,733	2,220,863	3,183,228	2,545,385	2,391,735	2,290,448	2,136,280	2,327,738	2,327,738	2,680,005	2,680,005	2,404,640	2,704,267	2,736,748
Whlstr Gross Sales before Chgbke	4,435,437	4,435,437	1,608,220	2,101,308	1,686,581	1,682,834	1,552,549	1,425,669	1,778,882	1,778,882	1,943,183	1,943,183	1,823,122	2,012,634	2,058,535
Whlstr Gross Sales as a % of Total	67.73%	67.73%	72.32%	66.01%	66.28%	70.36%	67.78%	66.74%	76.42%	76.42%	72.51%	72.51%	75.82%	74.42%	75.22%

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Dey Laboratories  
Chargeback Accual Worksheet  
January 1996

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Year	Month	Product ID	Total Net Sales	Wholesaler Net Sales	C/B Units	Wholesale Cost	Chargeback Amount	Chargeback Rate	Sales as Pct Total Sls Subject to C/B	Inflation Factor	Calculated C/B Rate	Used C/B Rate	Chargeback Accual
96	1	A69760	97,920.00	.00	0	.00	.00	.0000	.0000	1.0000	.0000	.0000	.00
96	1	03003	18,685.38	13,202.00	84	2,704.80	281.10	.1039	.7065	1.0000	1.0300	.0756	1,412.61
96	1	03005	131.90-	96.60-	46	1,481.20	92.50	.0624	.7324	1.0000	1.0300	.0471	6.21-
96	1	03010	32.20-	32.20-	21	676.20	87.80	.1298	1.0000	1.0000	1.0300	.1337	4.31-
96	1	03020	36.00-	.00	1	36.00	1.00	.0278	.0000	1.0000	1.0300	.0000	.00
96	1	18104	253,259.84	226,704.60	7,206	185,914.80	92,155.02	.4957	.8951	1.0000	1.0300	.4570	115,739.75
96	1	18110	85,259.13	67,417.05	3,837	58,590.99	20,145.82	.3438	.7907	1.0000	1.0300	.2800	23,872.56
96	1	18130	71,094.95	64,046.22	1,071	44,949.87	21,249.21	.4727	.9009	1.0000	1.0300	.4387	31,189.35
96	1	18200	60,402.00	59,202.00	665	50,473.50	31,149.44	.6171	.9801	1.0000	1.0300	.6229	37,624.41
96	1	18204	148,886.84	138,212.76	4,039	125,532.12	71,845.52	.5723	.9283	1.0000	1.0300	.5472	81,470.88
96	1	18210	77,152.65	70,491.72	3,473	64,493.61	28,083.73	.4354	.9137	1.0000	1.0300	.4097	31,609.44
96	1	18230	321,518.88	312,550.08	5,898	298,674.72	163,093.90	.5461	.9721	1.0000	1.0300	.5468	175,806.52
96	1	30317	3,056,155.48	2,022,907.68	3,665	59,556.25	13,381.85	.2247	.6619	1.0000	1.0300	.1532	468,203.02
96	1	63003	251.00-	195.00-	0	.00	.00	.0000	.7769	1.0000	1.0300	.0000	.00
96	1	63005	159.00-	117.00-	0	.00	.00	.0000	.7358	1.0000	1.0300	.0000	.00
96	1	64015	12,179.60	11,416.50	308	9,086.00	807.00	.0888	.9373	1.0000	1.0300	.0857	1,043.79
96	1	64115	7,006.70	5,634.50	182	5,369.00	523.50	.0975	.8042	1.0000	1.0300	.0808	566.14
96	1	65902	1,557.95-	1,201.25-	520	4,030.00	1,585.17	.3933	.7710	1.0000	1.0300	.3123	486.55-
96	1	66003	23,190.52	13,888.00	1,183	9,168.25	3,353.78	.3658	.5989	1.0000	1.0300	.2257	5,234.10
96	1	66103	20,311.31	5,215.75	661	5,122.75	1,630.84	.3184	.2568	1.0000	1.0300	.0843	1,712.24
96	1	66405	8,459.28	1,612.00	175	1,356.25	434.95	.3207	.1906	1.0000	1.0300	.0629	532.09
96	1	67603	338,262.84	205,326.00	16,966	187,098.42	64,064.20	.3424	.6070	1.0000	1.0300	.2140	72,388.20
96	1	67803	130,054.80	38,258.00	3,983	43,863.83	14,621.43	.3333	.2942	1.0000	1.0300	.1010	13,135.53
96	1	68900	.00	.00	0	.00	.00	.0000	.0000	1.0000	1.0300	.0000	.00
96	1	68902	3,386,215.34	1,374,156.00	21,143	723,090.60	122,790.47	.1698	.4058	1.0000	1.0300	.0710	240,421.29
96	1	68912	2,490,077.88	1,045,308.00	10,684	705,144.00	104,088.28	.1476	.4198	1.0000	1.0300	.0639	159,115.98
96	1	69703	8,772,505.48	7,140,654.02	337,833	4,907,144.75	1,861,900.05	.3794	.8140	1.0000	1.0300	.3181	2,790,533.99
96	1	69703S	.00	.00	0	.00	.00	.0000	.0000	1.0000	1.0300	.0000	.00
96	1	69733	427,465.80	64,032.00	1,659	28,866.60	9,720.39	.3367	.1498	1.0000	1.0300	.0519	22,185.48
96	1	69760	4,623,689.74	1,476,772.50	32,935	1,136,475.30	384,384.21	.3382	.3194	1.0000	1.0300	.1112	514,154.30
96	1	79516	13,578.00	7,038.00	462	3,187.80	651.85	.2045	.5183	1.0000	1.0300	.1092	1,482.72
96	1	81003	882.00	882.00	11	154.00	45.16	.2932	1.0000	1.0000	1.0300	.3020	266.36
96	1	81005	2,236.00	2,002.00	153	2,142.00	1,004.60	.4690	.8953	1.0000	1.0300	.4325	967.07
96	1	82003	7,931.00	6,622.00	353	4,942.00	2,242.25	.4537	.8350	1.0000	1.0300	.3902	3,094.68
96	1	82005	1,769.50	1,778.00	137	1,918.00	904.34	.4715	1.0048	1.0000	1.0300	.4880	863.52
96	1	83003	888,939.90	713,557.00	49,126	638,638.00	246,865.47	.3865	.8027	1.0000	1.0300	.3195	284,016.30
96	1	83005	416,768.50	335,101.00	24,120	313,560.00	131,751.62	.4202	.8040	1.0000	1.0300	.3479	144,993.76
96	1	83015	61,530.12	49,982.40	5,663	40,773.60	10,119.20	.2482	.8123	1.0000	1.0300	.2076	12,773.65
FINAL TOTALS													
TOTAL			25,821,221.21	15,472,327.73	538,263	9,664,215.21	3,405,055.65						5,235,912.67

\*\*\* END OF REPORT \*\*\*

① Adjustment of Chargeback rate for Cardinal order (\$2,650,000)

DL-TX 83849

CONFIDENTIAL

DeV Laboratories  
Gross Chargeback Rates  
For the Year 1995

Prepared By: S. Gemo  
Filename: 98GRSCB  
Last Update: 02/02/98

Product #	Product Description	01/95 Gross CB Rate	02/95 Gross CB Rate	03/95 Gross CB Rate	04/95 Gross CB Rate	05/95 Gross CB Rate	06/95 Gross CB Rate	07/95 Gross CB Rate	08/95 Gross CB Rate	09/95 Gross CB Rate	10/95 Gross CB Rate	11/95 Gross CB Rate	12/95 Gross CB Rate	1/96 Gross CB Rate
<b>DEY PRODUCTS</b>														
<b>ACETYL CYSTEINE</b>														
18104	Acetylcysteine 10% 4ml	49.74%	50.04%	50.13%	49.89%	50.67%	49.77%	49.85%	49.24%	49.52%	49.29%	49.86%	49.48%	49.57%
18110	Acetylcysteine 10% 10ml	33.42%	34.09%	34.51%	35.31%	34.38%	33.05%	33.81%	33.66%	33.09%	33.89%	34.12%	33.40%	34.38%
18130	Acetylcysteine 10% 30ml	46.52%	46.71%	48.37%	47.19%	46.65%	48.83%	45.81%	48.54%	46.87%	47.15%	48.07%	47.27%	47.27%
18204	Acetylcysteine 20% 4ml	57.13%	57.58%	56.94%	57.40%	56.97%	57.40%	56.96%	57.24%	57.44%	57.29%	57.47%	57.23%	57.23%
18210	Acetylcysteine 20% 10ml	43.45%	42.04%	43.09%	44.20%	43.38%	43.66%	43.02%	42.31%	42.04%	41.71%	41.22%	43.53%	43.54%
18230	Acetylcysteine 20% 30ml	52.78%	52.93%	53.24%	53.03%	54.13%	54.36%	54.28%	54.53%	54.18%	54.54%	54.82%	55.34%	54.61%
18200	Acetylcysteine 20% 100ml	63.31%	63.97%	62.48%	62.01%	62.75%	62.08%	64.52%	63.68%	64.82%	63.17%	62.71%	62.97%	61.71%
<b>ALBUTEROL UNIT DOSE</b>														
69703	Albuterol Sulfate .083% 3ml	47.84%	43.03%	33.81%	33.55%	33.29%	33.02%	33.22%	33.68%	34.37%	35.77%	36.83%	37.02%	37.94%
69733	Albuterol Sulfate .083% 3ml	38.05%	31.82%	22.10%	23.90%	22.84%	22.45%	24.95%	25.13%	28.17%	30.43%	30.17%	31.67%	33.67%
69760	Albuterol Sulfate .083% 3ml	41.40%	38.32%	30.29%	28.76%	29.24%	28.86%	28.83%	28.27%	29.52%	31.05%	32.57%	32.58%	33.82%
30317	Albuterol MDI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22.47%
19820	Albuterol Multi-Dose	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
79516	Albuterol Syrup	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20.29%	20.29%	20.67%	20.53%	20.41%	20.45%
	Becloethasone AQ Nasal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>CROMOLYN SODIUM UNIT DOSE</b>														
68902	Cromolyn Sodium 20mg 2ml/3ml	13.07%	13.84%	13.26%	14.77%	15.10%	15.56%	15.55%	15.65%	16.18%	16.82%	16.52%	16.74%	16.98%
68912	Cromolyn Sodium 20mg 2ml/3ml	12.54%	12.52%	12.48%	13.23%	13.30%	13.93%	14.06%	14.48%	14.47%	14.51%	14.99%	15.34%	14.76%
	Cromolyn Nasal 26 ml, singles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>IPRATROPIUM</b>														
	Ipratropium Unit-Dose, 25's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Ipratropium Unit-Dose, 60's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>ISOETHARINE</b>														
66103	Isoetharine S/F .08% 3ml	34.30%	36.83%	36.42%	36.29%	38.49%	39.65%	35.87%	36.16%	33.57%	36.45%	36.34%	38.22%	31.84%
66003	Isoetharine S/F .17% 3ml	37.08%	38.13%	38.63%	37.42%	39.42%	36.40%	39.23%	35.86%	35.19%	37.02%	35.00%	34.61%	36.58%
66405	Isoetharine S/F .1% 5ml	41.15%	38.47%	36.24%	41.37%	34.02%	52.91%	43.92%	33.54%	36.89%	37.88%	41.59%	38.23%	32.07%
65902	Isoetharine S/F .25% 2ml	37.12%	36.78%	36.35%	40.48%	35.30%	33.17%	37.34%	33.81%	33.71%	37.09%	37.21%	39.32%	39.33%
<b>METAPROTERENOL</b>														
67803	Metaproterenol .4% 2.5ml	47.17%	42.37%	39.04%	35.75%	34.53%	34.57%	33.86%	34.72%	34.00%	33.96%	32.94%	32.33%	33.33%
67803	Metaproterenol .6% 2.5ml	47.86%	43.11%	38.66%	35.89%	34.71%	34.23%	33.85%	33.53%	33.05%	33.68%	33.16%	33.22%	34.24%
<b>SODIUM CHLORIDE</b>														
62003	Sodium Chloride Solution .45% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	42.95%	N/A	N/A	N/A	N/A	N/A
62003	Sodium Chloride Solution .45% 3ml	44.37%	43.17%	45.05%	46.45%	46.25%	43.63%	45.23%	45.57%	44.80%	46.83%	45.70%	44.35%	45.37%
62005	Sodium Chloride Solution .45% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	29.64%	N/A	N/A	N/A	N/A	N/A
62005	Sodium Chloride Solution .45% 5ml	45.82%	46.95%	46.27%	45.76%	44.38%	47.58%	44.41%	45.54%	46.89%	47.77%	48.04%	47.54%	47.15%
63003	Sodium Chloride Solution .9% 3ml	36.25%	N/A	34.44%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63003	Sodium Chloride Solution .9% 3ml	36.72%	36.91%	36.89%	36.65%	37.00%	37.13%	36.95%	37.59%	37.31%	37.83%	38.21%	38.09%	38.65%
63103	Sodium Chloride Solution .9% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63005	Sodium Chloride Solution .9% 5ml	N/A	38.31%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63005	Sodium Chloride Solution .9% 5ml	41.61%	41.58%	39.99%	40.82%	40.80%	41.10%	41.71%	42.09%	42.28%	42.28%	42.99%	43.00%	42.02%
63105	Sodium Chloride Solution .9% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63010	Sodium Chloride Solution .9% 10ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63015	Sodium Chloride Solution .9% 15ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63015	Sodium Chloride Solution .9% 15ml	25.35%	25.63%	25.43%	24.57%	25.90%	23.43%	24.00%	23.37%	23.55%	24.55%	25.62%	25.52%	24.82%
63003	Sodium Chloride Solution .9% 3ml	10.16%	9.74%	10.85%	8.68%	9.16%	8.97%	8.42%	8.70%	7.48%	11.49%	4.45%	9.77%	10.39%

DL-TX 83860

**Dey Laboratories**  
**Gross Chargeback Rates**  
**For the Year 1995**

Prepared By: S. Gemo  
 Filename: 96GR5CB  
 Last Update: 02/02/96

Product #	Product Description	01/95 Gross CB Rate	02/95 Gross CB Rate	03/95 Gross CB Rate	04/95 Gross CB Rate	05/95 Gross CB Rate	06/95 Gross CB Rate	07/95 Gross CB Rate	08/95 Gross CB Rate	09/95 Gross CB Rate	10/95 Gross CB Rate	11/95 Gross CB Rate	12/95 Gross CB Rate	1/96 Gross CB Rate
03005	Sodium Chloride Solution .9% 5ml	9.20%	9.20%	9.09%	8.83%	8.22%	8.64%	8.58%	8.98%	7.14%	9.82%	8.82%	7.94%	8.24%
03010	Sodium Chloride Solution .9% 10ml	10.05%	8.61%	8.86%	9.61%	11.13%	9.92%	7.84%	8.56%	9.91%	7.82%	N/A	7.35%	12.98%
03020	Sodium Chloride Solution .9% 10ml	5.02%	4.78%	6.05%	0.61%	5.40%	4.18%	4.21%	5.36%	5.56%	5.56%	N/A	N/A	2.78%
64015	Sodium Chloride Solution 3% 15ml	13.13%	11.26%	11.26%	9.95%	11.72%	10.75%	9.53%	11.50%	8.74%	9.81%	9.76%	10.11%	8.88%
64115	Sodium Chloride Solution 10% 15ml	11.17%	14.23%	12.27%	13.15%	11.80%	12.20%	10.64%	11.02%	9.44%	11.90%	10.58%	10.24%	9.75%
<b>MDD SODIUM CHLORIDE</b>														
50120	Sodium Chloride(Nebusol) .9% 100m	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50300	Sodium Chloride(Nebusol) .9% 300m	N/A	1.75%	N/A	N/A	N/A	N/A	N/A	1.75%	N/A	N/A	N/A	N/A	N/A
<b>PURIFIED WATER</b>														
81003	Purified Water, USP 3ml	44.74%	44.00%	40.51%	45.37%	41.28%	38.47%	42.51%	42.94%	70.27%	41.58%	41.11%	39.86%	29.32%
81005	Purified Water, USP 5ml	44.15%	43.21%	43.83%	44.54%	46.41%	43.02%	45.59%	45.85%	44.52%	45.50%	42.41%	45.72%	46.90%
<b>DEY CARE PRODUCTS</b>														
<b>ALPRAZOLAM</b>														
40501	Alprazolam, 25mg, 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40505	Alprazolam, 25mg, 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40601	Alprazolam, 5mg, 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40605	Alprazolam, 5mg, 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40701	Alprazolam, 1mg, 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40705	Alprazolam, 1mg, 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>ATENLOL</b>														
40001	Atenolol, 50mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40101	Atenolol, 100mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>HYDROCODONE</b>														
41501	Hydrocodone, 5mg/500mg - 100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41505	Hydrocodone, 5mg/500mg - 500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41601	Hydrocodone, 7.5mg/750mg - 100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41605	Hydrocodone, 7.5mg/750mg - 500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>PINDOLOL</b>														
40901	Pindolol, 5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41001	Pindolol, 10mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>PRIORICAM</b>														
40301	Priorixcam, 20mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40305	Priorixcam, 20mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>TRIAZOLAM</b>														
41201	Triazolam, .125mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41301	Triazolam, .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

DL-TX 83851

Dey Laboratories  
Chargeback Rate Comparison  
December 1995 & 1996

Prepared By: S. Gemo  
Filename: 96ACTCB  
Last Update: 02/02/96

Product	Description	Jan 1995	Feb 1995	Mar 1995	Apr 1995	May 1995	Jun 1995	Jul 1995	Aug 1995	Sept 1995	Oct 1995	Nov 1995	Dec 1995	Jan (1) 1996
<b>DEY PRODUCTS</b>														
<b>Mucolytics:</b>														
08104/18104	10%, 4ml	34%	38%	37%	38%	37%	38%	33%	33%	35%	33%	33%	39%	46%
08110/18110	10%, 10ml	23%	26%	26%	27%	25%	25%	23%	23%	23%	22%	23%	27%	28%
08130/18130	10%, 30ml	32%	35%	36%	36%	34%	37%	31%	31%	34%	31%	31%	38%	44%
08204/18204	20%, 4ml	39%	43%	42%	44%	41%	44%	38%	39%	41%	38%	38%	45%	55%
08210/18210	20%, 10ml	30%	32%	32%	34%	31%	33%	29%	29%	29%	28%	27%	34%	41%
08230/18230	20%, 30ml	36%	40%	39%	40%	39%	42%	38%	37%	38%	36%	36%	43%	55%
08200/18200	20%, 100ml	44%	48%	46%	47%	46%	47%	43%	43%	45%	42%	41%	49%	62%
<b>Albuterol:</b>														
69703	.083%, 3ml	45%	32%	29%	28%	28%	26%	22%	22%	21%	25%	29%	35%	34%
69733	.083%, 3ml	26%	24%	16%	18%	17%	17%	17%	17%	20%	20%	20%	26%	5%
69760	.083%, 3ml	12%	8%	8%	5%	6%	6%	7%	6%	8%	7%	9%	13%	12%
30317	Albuterol MDI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	13%
19620	Albuterol Multi-Dose	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
79516	Albuterol Syrup	N/A	N/A	N/A	N/A	N/A	N/A	N/A	14%	14%	14%	14%	15%	11%
	Beclomethasone AQ Nasal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Cromolyn Sodium:</b>														
68912	20mg 2ml/3ml	6%	6%	5%	6%	6%	5%	5%	6%	5%	6%	6%	8%	8%
68902	20mg 2ml/3ml	4%	7%	4%	5%	6%	5%	5%	4%	6%	5%	5%	6%	7%
	Cromolyn Nasal 26 ml, singles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Ipratropium</b>														
	Ipratropium Unit-Dose, 25's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Ipratropium Unit-Dose, 60's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Isoetharine:</b>														
66103	S/F .08% 3ml	24%	28%	28%	28%	28%	30%	24%	25%	24%	24%	24%	28%	8%
66405	S/F .1% 5ml	28%	29%	27%	31%	25%	40%	29%	23%	26%	25%	27%	28%	6%
66003	S/F .17% 3ml	26%	29%	29%	28%	29%	28%	26%	24%	25%	24%	23%	26%	23%
65902	S/F .25% 2ml	26%	28%	27%	31%	26%	25%	25%	23%	24%	24%	25%	29%	N/A
<b>Metaproterenol:</b>														
67803	.4% 2.5ml	33%	32%	29%	27%	25%	26%	23%	24%	24%	22%	22%	24%	10%
67603	.6% 2.5ml	33%	32%	29%	27%	25%	26%	23%	23%	23%	22%	22%	25%	21%
<b>Sodium Chloride:</b>														
62003	.45% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	29%	N/A	N/A	N/A	N/A	N/A
82003	.45% 3ml	31%	32%	33%	35%	34%	33%	30%	31%	31%	31%	30%	33%	39%
62005	.45% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20%	N/A	N/A	N/A	N/A	N/A
82005	.45% 5ml	32%	35%	34%	35%	32%	36%	30%	31%	33%	32%	32%	35%	49%
83003	.9% 3ml	25%	N/A	25%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83003	.9% 3ml	25%	28%	27%	28%	27%	28%	25%	26%	26%	N/A	N/A	N/A	N/A
83103	.9% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63005	.9% 5ml	N/A	29%	N/A	N/A	N/A	N/A	N/A	29%	30%	28%	28%	34%	36%
83005	.9% 5ml	29%	31%	30%	31%	30%	31%	28%	N/A	N/A	N/A	N/A	N/A	N/A
83105	.9% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83010	.9% 10ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

DL-TX 83852

Dey Laboratories  
Chargeback Rate Comparison  
December 1995 & 1996

Prepared By: S. Gemo  
Filename: 96ACTCB  
Last Update: 02/02/98

Product	Description	Jan 1995	Feb 1995	Mar 1995	Apr 1995	May 1995	Jun 1995	Jul 1995	Aug 1995	Sept 1995	Oct 1995	Nov 1995	Dec 1995	Jan (1) 1996
83015	.9% 15ml	17%	19%	19%	19%	19%	18%	16%	16%	16%	16%	17%	19%	21%
03003	.9% 3ml	7%	7%	8%	7%	7%	7%	6%	6%	5%	8%	3%	7%	8%
03005	.9% 5ml	6%	7%	7%	7%	6%	7%	4%	5%	5%	6%	6%	6%	N/A
03010	.9% 10ml	7%	6%	7%	7%	8%	8%	5%	6%	7%	5%	N/A	5%	N/A
03020	.9% 10ml	3%	4%	4%	N/A	4%	3%	3%	4%	4%	4%	N/A	N/A	N/A
64015	3% 15ml	9%	8%	8%	8%	8%	8%	6%	8%	6%	6%	6%	8%	9%
64115	10% 15ml	8%	11%	9%	10%	9%	9%	7%	7%	7%	8%	7%	8%	8%
<b>MDD Sod. Chloride:</b>														
50120	.9% 120ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50300	.9% 300ml	N/A	1%	N/A	N/A	N/A	N/A	N/A	1%	N/A	N/A	N/A	N/A	N/A
<b>Purified Water:</b>														
81003	USP 3ml	31%	33%	30%	34%	30%	29%	28%	21%	49%	27%	27%	30%	30%
81005	USP 5ml	30%	32%	32%	34%	34%	33%	31%	29%	31%	30%	28%	34%	43%
<b>DEY CARE PRODUCTS</b>														
<b>Alprazolam</b>														
40501	Alprazolam, .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40505	Alprazolam, .25mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40601	Alprazolam, .5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40605	Alprazolam, .5mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40701	Alprazolam, 1mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40705	Alprazolam, 1mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Atenolol</b>														
40001	Atenolol, 50mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40101	Atenolol, 100mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Hydrocodone</b>														
41501	Hydrocodone, 5mg/500mg - 100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41505	Hydrocodone, 5mg/500mg - 500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41801	Hydrocodone, 7.5mg/750mg - 100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41805	Hydrocodone, 7.5mg/750mg - 500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Pindolol</b>														
40901	Pindolol, 5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41001	Pindolol, 10mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Prioxicam</b>														
40301	Prioxicam, 20mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40305	Prioxicam, 20mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Triazolam</b>														
41201	Triazolam, .125mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41301	Triazolam, .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(1) In January, 1996, CB rates were calculated using specific "Wholesaler sales as a % of total" by product. Previously, a weighted average was used for all products except products #68902, 68912, 69703 and 69760, which were calculated by product. This calculation change resulted in fluctuations in January vs December 1995 and previous months' rates.

DL-TX 83853



Dey Laboratories  
1995/1996 Average Price

## SHELF CARTONS

Prepared by: S. Gemo  
Filename: 96AVG  
Last Update: 02/02/96

Description	Jan 1995 Avg Price	Feb 1995 Avg Price	Mar 1995 Avg Price	Apr 1995 Avg Price	May 1995 Avg Price	Jun 1995 Avg Price	Jul 1995 Avg Price	Aug 1995 Avg Price	Sept 1995 Avg Price	Oct 1995 Avg Price	Nov 1995 Avg Price	Dec 1995 Avg Price	Jan 1996 (1) Avg Price
<b>DEY PRODUCTS</b>													
<b>ACETYL CYSTEINE:</b>													
08104/18104 10% 4ML	16.52	15.13	15.63	15.28	15.49	15.19	16.38	16.43	15.37	16.68	16.32	14.99	13.32
08110/18110 10% 10ML	11.01	10.55	10.77	10.37	10.58	10.37	10.83	10.16	10.54	10.99	10.96	10.07	9.96
08130/18130 10% 30ML	28.01	26.77	25.98	25.84	24.69	23.86	26.64	26.95	25.40	27.06	25.01	23.44	21.65
08204/18204 20% 4ML	18.01	16.91	16.79	16.69	17.08	16.57	18.61	18.04	17.16	17.99	18.38	16.42	13.34
08210/18210 20% 10ML	11.90	11.99	11.92	11.83	11.40	11.74	12.35	12.50	12.30	13.01	12.76	11.16	10.36
08230/18230 20% 30ML	31.89	29.84	30.07	29.84	30.15	28.95	31.54	31.38	30.26	31.41	32.09	28.54	22.39
08200/18200 20% 100ML	42.07	39.44	39.35	39.84	40.00	39.94	42.07	42.47	40.55	44.02	44.48	36.11	27.78
ACETYL CYSTEINE TOTAL:													
<b>ALBUTEROL:</b>													
69703 .083% 3ML	8.89	8.31	8.71	9.39	9.38	9.55	9.71	9.62	9.53	9.33	9.14	8.17	8.50
69733 .083% 3ML	8.35	8.55	9.58	9.48	9.17	9.59	9.39	9.63	8.67	8.44	8.40	7.89	10.15
69760 .083% 3ML	22.01	20.43	22.34	22.33	21.62	21.60	21.53	21.45	20.63	20.67	20.57	19.54	20.47
A69703 .083% 3ML	7.50	N/A	7.50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20.40
A69760 .083% 3ML	18.00	N/A	N/A	N/A	20.40	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ALBUTEROL TOTAL:													
30317 Albuterol MDI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.41
19620 Albuterol Multi-Dose	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
79516 Albuterol Syrup	N/A	N/A	N/A	N/A	N/A	N/A	6.56	4.96	5.02	4.79	5.06	4.87	5.20
Beclothemason AQ Nasal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>CROMOLYN SODIUM:</b>													
68902 20mg 2ml/3ml	28.40	28.26	27.39	28.26	27.93	27.89	27.73	27.23	27.24	26.66	27.86	26.51	26.67
68912 20mg 2ml/3ml	52.69	52.69	50.96	51.80	52.42	52.61	50.40	51.04	49.69	50.66	50.86	48.48	51.56
CROMOLYN TOTAL:													
Cromolyn Nasal 26 ml, singles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>IPRATROPIUM</b>													
Ipratropium Unit-Dose, 25's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ipratropium Unit-Dose, 60's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IPRATROPIUM TOTAL													
<b>ISOETHARINE:</b>													
66103 .08% 3ML	4.50	4.55	4.22	4.24	4.46	4.05	4.60	4.25	4.29	4.62	4.16	4.30	4.98
66405 .1% 5ML	3.49	4.79	3.62	3.47	4.24	3.43	3.79	(26.00)	3.62	3.87	4.45	4.28	4.61
66003 .17% 3ML	4.89	4.62	4.52	4.89	4.60	4.67	4.79	4.77	4.67	4.90	5.05	4.82	5.06
65902 .25% 2ML	5.35	5.04	4.90	7.89	5.23	1.64	5.35	7.75	4.88	4.65	5.28	5.07	7.42
ISOETHARINE TOTAL:													
<b>METAPROTERENOL:</b>													
67803 .4% 2.5ML	5.89	5.82	5.35	5.53	5.82	5.93	6.03	5.76	5.90	6.20	5.80	5.77	6.59
67803 .6% 2.5ML	6.86	6.20	6.29	6.17	6.47	6.31	6.58	6.56	6.77	6.91	6.74	6.53	6.82
METAPROTERENOL TOTAL:													

DL-TX 83854

## SHELF CARTONS

Prepared by: S. Gemo  
Filename: 96AVG  
Last Update: 02/02/96

[illegible]

Dey Laboratories  
1995/1996 Average Price

## SHELF CARTONS

Prepared by: S. Gemo  
Filename: 96AVG  
Last Update: 02/02/96

Description	Jan 1995 Avg Price	Feb 1995 Avg Price	Mar 1995 Avg Price	Apr 1995 Avg Price	May 1995 Avg Price	Jun 1995 Avg Price	Jul 1995 Avg Price	Aug 1995 Avg Price	Sept 1995 Avg Price	Oct 1995 Avg Price	Nov 1995 Avg Price	Dec 1995 Avg Price	Jan 1996 (1) Avg Price
41601 Hydrocodone, 7.5mg/750mg - 100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41605 Hydrocodone, 7.5mg/750mg - 500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HYDROCODONE TOTAL													
PINDOLOL													
40901 Pindolol, 5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41001 Pindolol, 10mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PINDOLOL TOTAL													
PRIOXICAM													
40301 Prioxicam, 20mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40305 Prioxicam, 20mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PRIOXICAM TOTAL													
TRIAZOLAM													
41201 Triazolam, .125mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41301 Triazolam, .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TRIAZOLAM TOTAL													

(1) In January, 1996, Chargeback rates were calculated using specific "Wholesaler sales as a % of total" by product. Previously, a weighted average was used for all products except products #68902, 68912, 69703 and 69760, which were calculated by product. This calculation change resulted in fluctuations in January vs December 1995 and previous months' average prices.

DL-TX 83856

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Dey Laboratories  
1995/1996 Average Price

EACHES

Prepared by: S. Gemo  
Filename: 96AVG  
Last Update: 02/02/96

Description	Jan 1995 Avg Price	Feb 1995 Avg Price	Mar 1995 Avg Price	Apr 1995 Avg Price	May 1995 Avg Price	Jun 1995 Avg Price	Jul 1995 Avg Price	Aug 1995 Avg Price	Sept 1995 Avg Price	Oct 1995 Avg Price	Nov 1995 Avg Price	Dec 1995 Avg Price	Jan 1996 (1) Avg Price
<b>DEY PRODUCTS</b>													
<b>ACETYL CYSTEINE:</b>													
08104/18104 10% 4ML	1.38	1.26	1.30	1.27	1.29	1.27	1.36	1.37	1.28	1.39	1.36	1.25	1.11
08110/18110 10% 10ML	3.67	3.52	3.59	3.46	3.53	3.46	3.61	3.39	3.51	3.66	3.65	3.36	3.32
08130/18130 10% 30ML	9.34	8.92	8.66	8.61	8.23	7.95	8.88	8.68	8.47	9.02	8.34	7.81	7.22
08204/18204 20% 4ML	1.50	1.41	1.40	1.39	1.42	1.38	1.55	1.50	1.43	1.50	1.53	1.37	1.11
08210/18210 20% 10ML	3.97	4.00	3.97	3.94	3.80	3.91	4.12	4.17	4.10	4.34	4.25	3.72	3.45
08230/18230 20% 30ML	10.63	9.95	10.02	9.95	10.05	9.65	10.51	10.46	10.09	10.47	10.70	9.51	7.46
08200/18200 20% 100ML	42.07	39.44	39.35	39.84	40.00	39.94	42.07	42.47	40.55	44.02	44.48	36.11	27.78
<b>ACETYL CYSTEINE TOTAL:</b>													
<b>ALBUTEROL:</b>													
69703 .083% 3ML	0.36	0.33	0.35	0.38	0.38	0.38	0.39	0.38	0.38	0.37	0.37	0.33	0.34
69733 .083% 3ML	0.28	0.28	0.32	0.32	0.31	0.32	0.31	0.32	0.29	0.28	0.28	0.26	0.34
69760 .083% 3ML	0.37	0.34	0.37	0.37	0.36	0.36	0.36	0.36	0.34	0.34	0.34	0.33	0.34
A69703 .083% 3ML	0.30	N/A	0.30	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
A69760 .083% 3ML	0.30	N/A	N/A	N/A	0.34	N/A	N/A	N/A	N/A	N/A	0.34	N/A	0.34
<b>ALBUTEROL TOTAL:</b>													
30317 Albuterol MDI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11.41
19620 Albuterol Multi-Dose	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
79516 Albuterol Syrup	N/A	N/A	N/A	N/A	N/A	N/A	0.55	0.41	0.42	0.40	0.42	0.41	0.43
Beclomethasone AQ Nasal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>CROMOLYN SODIUM:</b>													
68902 20mg 2ml/3ml	0.47	0.47	0.46	0.47	0.47	0.46	0.46	0.45	0.45	0.44	0.46	0.44	0.44
68912 20mg 2ml/3ml	0.44	0.44	0.42	0.43	0.44	0.44	0.42	0.43	0.41	0.42	0.42	0.40	0.43
<b>CROMOLYN TOTAL:</b>													
Cromolyn Nasal 26 ml, singles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>IPRATROPIUM</b>													
Ipratropium Unit-Dose, 25's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ipratropium Unit-Dose, 60's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>IPRATROPIUM TOTAL</b>													
<b>ISOETHARINE:</b>													
66103 .08% 3ML	0.18	0.18	0.17	0.17	0.18	0.16	0.18	0.17	0.17	0.18	0.17	0.17	0.20
66405 .1% 5ML	0.14	0.19	0.15	0.14	0.17	0.14	0.15	(1.04)	0.14	0.15	0.18	0.17	0.18
66003 .17% 3ML	0.20	0.18	0.18	0.20	0.18	0.19	0.19	0.19	0.19	0.20	0.20	0.19	0.20
65902 .25% 2ML	0.21	0.20	0.20	0.32	0.21	0.07	0.21	0.31	0.20	0.19	0.21	0.20	0.30
<b>ISOETHARINE TOTAL:</b>													
<b>METAPROTERENOL:</b>													
67803 .4% 2.5ML	0.24	0.23	0.21	0.22	0.23	0.24	0.24	0.23	0.24	0.25	0.23	0.23	0.26
67603 .6% 2.5ML	0.27	0.25	0.25	0.25	0.26	0.25	0.26	0.26	0.27	0.28	0.27	0.26	0.27
<b>METAPROTERENOL TOTAL:</b>													

DL-TX 83857

**EACHES**

Prepared by: S. Gemo  
Filename: 96AVG  
Last Update: 02/02/96

[illegible]

CONFIDENTIAL

Dey Laboratories  
1995/1996 Average Price

EACHES

Prepared by: S. Gemo  
Filename: 96AVG  
Last Update: 02/02/96

Description	Jan 1995 Avg Price	Feb 1995 Avg Price	Mar 1995 Avg Price	Apr 1995 Avg Price	May 1995 Avg Price	Jun 1995 Avg Price	Jul 1995 Avg Price	Aug 1995 Avg Price	Sept 1995 Avg Price	Oct 1995 Avg Price	Nov 1995 Avg Price	Dec 1995 Avg Price	Jan 1996 (1) Avg Price
41801 Hydrocodone, 7.5mg/750mg - 100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41605 Hydrocodone, 7.5mg/750mg - 500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HYDROCODONE TOTAL													
PINDOLOL													
40901 Pindolol, 5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41001 Pindolol, 10mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PINDOLOL TOTAL													
PRIOXICAM													
40301 Piroxicam, 20mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40305 Piroxicam, 20mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PRIOXICAM TOTAL													
TRIAZOLAM													
41201 Triazolam, .125mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41301 Triazolam, .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TRIAZOLAM TOTAL													

(1) In January, 1996, Chargeback rates were calculated using specific 'Wholesaler sales as a % of total' by product. Previously, a weighted average was used for all products except products #68902, 68912, 69703 and 69760, which were calculated by product. This calculation change resulted in fluctuations in January vs December 1995 and previous months' average prices.

DL-TX 83859

Day Laboratories  
A/R Roll-Forward  
For the Year 1998

Prepared By: T. Powers  
Filename: 88R(FWD)  
Last Update: 02/02/98

Description	Usage Code	Query Name	January 1998	February 1998	March 1998	April 1998	May 1998	June 1998	July 1998	August 1998	September 1998	October 1998	November 1998	December 1998	Year-to-Date 1998
Beginning Balance			19,418,250.31	26,422,990.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,418,250.31
Total Gross Sales		MEGROSS	26,332,661.36												26,332,661.36
Deductions:															(3,405,856.66)
Chargebacks:															0.00
Regular	C	MECHOBKS	(3,405,856.66)												0.00
One-Time	A	MECHOBKS	0.00												0.00
Total Chargebacks			(3,405,856.66)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,405,856.66)
Returns															(26,063.55)
Expired - Destroyed	D	MEADJ	(25,063.55)												(14,798.42)
Expired - Returned	E	MEADJ	(14,798.42)												(313.00)
Product Quality	F	MEADJ	(313.00)												(10,926.12)
Concealed Damage	G	MEADJ	(10,926.12)												(1,888.00)
Day Error	H	MEADJ	(1,888.00)												(4,761.48)
Discontinued Use	J	MEADJ	(4,761.48)												(12,040.00)
Freight Co. Damage	K	MEADJ	(12,040.00)												0.00
Customer Order Error	L	MEADJ	0.00												0.00
Customer Overstock	M	MEADJ	0.00												0.00
Product Recall	N	MEADJ	0.00												0.00
Total Returns			(87,264.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(87,264.39)
Pricing Errors															(5,793.82)
Pricing Error Credit	O	MEADJ	(5,793.82)												0.00
Pricing Error Invoice	Q	MEADJ	0.00												0.00
Pricing Differential	R	MEADJ	0.00												(973.80)
QM w/ Lot Tracking	9	MEADJ	(973.80)												0.00
Total Pricing Errors			(5,767.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,767.42)
Short-Ships															0.00
Concealed	R	MEADJ	0.00												2,176.16
Day Error	T	MEADJ	2,176.16												0.00
Misdelivered	U	MEADJ	0.00												(720.40)
Freight Co.	V	MEADJ	(720.40)												0.00
Unable to Prove	W	MEADJ	0.00												0.00
Total Short-Ships			1,455.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,455.76
Rebates															(419,854.14)
Dealer Rebates	B	MEREBATES	(419,854.14)												(50,282.00)
Homecare Rx Rebates	Z	MEREBATES	(50,282.00)												(470,146.14)
Total Deductions			(3,968,577.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,968,577.80)
Net Sales		MEINVREQ	22,365,073.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,365,073.56
Freight-out Invoices		MEINVREQ	4,319.03												4,319.03
Freight-out Credits		MEINVREQ	0.00												0.00
Net A/R Additions		MEINVREQ	22,369,392.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,369,392.59
Cash Receipts:															(15,063,194.46)
Cash Receipts - 1045		MECASH	(15,063,194.46)												0.00
Cash Receipts - 1030		MECASH	0.00												(297,567.66)
Discounts		MECASH	(297,567.66)												(3,827.11)
S.D. Write-off		MANUAL	(3,827.11)												0.00
Cash Receipts - 1045		MANUAL	0.00												0.00
Reclass		MANUAL	0.00												(63.60)
Cust. Check Req.		MANUAL	(63.60)												0.00
Total Cash Receipts			(15,364,652.73)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,364,652.73)
Net A/R Change			7,004,739.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,004,739.86
Ending Bal. Per Queries			26,422,990.67	26,422,990.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,422,990.67
Ending Balance Per Aging		MEARTOTAL	26,422,990.67	26,422,990.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,422,990.67
Difference			(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance per Aging		HAXPRINT	26,422,990.67												0.00
Difference			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DL-TX 83860

DEY LABORATORIES, INC.  
MONTHLY NET CONTRIBUTION MARGIN I  
JANUARY 31, 1996

PREPARED BY: S. GEMO  
FILE NAME: 0196CM  
LAST UPDATE: 02/02/96

NET SALES (CARTONS) (A)	GROSS SALES (CARTONS) (B)	IMS NUMBER	DESCRIPTION	NET SALES DOLLARS	DIRECT			FULLY ABSORBED (C)		
					TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES
35,103	35,638	28300	ACETYLCYSTEINE	520,262	297,784	222,478	42.76%	309,025	211,237	40.60%
917,022	919,391	28112	ALBUTEROL	10,236,901	1,054,201	9,182,700	89.70%	2,441,917	7,794,984	76.15%
2,328	2,340	28112	ALBUTEROL SYRUP	12,095	9,360	2,735	22.61%	9,360	2,735	22.61%
233,052	233,052	28111	ALBUTEROL MDI	2,658,855	2,572,894	85,961	3.23%	2,572,894	85,961	3.23%
161,703	161,958	28110	CROMOLYN	5,431,090	618,341	4,812,749	88.61%	1,189,611	4,241,479	78.10%
8,792	9,388	28112	ISOETHARINE	42,924	16,263	26,661	62.11%	27,059	15,865	36.96%
56,744	56,940	28112	METAPROTERENOL	382,793	95,396	287,397	75.08%	160,877	221,916	57.97%
126,285	126,690	10620	SODIUM CHLORIDE	951,060	732,267	218,793	23.01%	739,735	211,325	22.22%
226	250	10620	PURIFIED WATER	1,885	1,650	235	12.47%	1,650	235	12.47%
0	0	N/A	VARIOUS	0	0	0	N/A	0	0	N/A
0	0	10620	MDD SOD CHLORIDE	0	0	0	N/A	0	0	N/A
1,541,255	1,545,647			20,237,865	5,398,155	14,839,710	73.33%	7,452,128	12,785,737	63.18%
LESS: CASH DISCOUNTS				(431,000)		(431,000)			(431,000)	
ADMIN. FEES				(202,000)		(202,000)			(202,000)	
MEDICAID REBATES				(354,000)		(354,000)			(354,000)	
OTHER REBATES				0		0			0	
ESTIMATED NET SALES				19,250,865	5,398,155	13,852,710	71.96%	7,452,128	11,798,737	61.29%

(A)

(A) Agrees to Monthly Net Sales Report.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, etc. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

(C) Overhead rates per vial are as follows:

Dey produced drug products	0.0460
Dey produced Saline/Purified water	0.0400

NOTE: All amounts on this and accompanying schedules were input with cents and rounded to the nearest dollar; therefore, minor rounding errors may exist.

DL-TX 83861



PREPARED BY: S. GEMO  
FILE NAME: 0190CM  
LAST UPDATE: 02-Feb-96

DEY LABORATORIES, INC.  
MONTHLY NET CONTRIBUTION MARGIN  
JANUARY 31, 1996

NET SALES (CARTONS) (A)	GROSS SALES (CARTONS) (B)	IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	DIRECT					FULLY ABSORBED			
					NET SALES DOLLARS	COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES	COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES
				ACETYL CYSTEINE:									
10,321	10,356	28300	18104	10% 4ml, Mucosil	137,520	10.9242	113,131	24,389	17.73%	11.4762	118,648	18,672	13.58%
6,163	6,204	28300	18110	10% 10ml, Mucosil	61,387	4.9034	30,421	30,966	50.44%	5.0414	31,277	30,110	49.05%
1,843	1,920	28300	18130	10% 30ml, Mucosil	39,908	6.8215	13,097	26,809	67.18%	6.9595	13,362	26,544	66.52%
5,053	5,106	28300	18204	20% 4ml, Mucosil	67,416	11.5571	59,011	8,405	12.47%	12.1091	61,829	5,587	8.29%
4,395	4,476	28300	18210	20% 10ml, Mucosil	45,543	5.1213	22,929	22,620	49.87%	5.2593	23,541	22,002	48.31%
6,508	6,720	28300	18230	20% 30ml, Mucosil	145,712	7.8972	53,069	92,643	63.56%	8.0352	53,997	91,715	62.94%
820	856	28300	18200	20% 100ml, Mucosil	22,778	7.1640	6,132	16,646	73.08%	7.2100	6,172	16,606	72.90%
35,103	35,638			TOTAL ACETYL CYSTEINE	520,262		297,784	222,478	42.76%		309,025	211,237	40.60%
				ALBUTEROL:									
679,300	680,724	28112	69703	.083% 3 ml. 25's	5,774,854	0.8702	592,366	5,182,488	89.74%	2,0202	1,375,199	4,399,655	76.19%
38,937	39,012	28112	69733	.083% 3 ml. 30's	395,280	1.2935	50,462	344,818	87.23%	2.8735	104,299	290,981	73.61%
0	0	28112	A69703	.083% 3 ml. 25's	0	1.1337	0	0	N/A	2.2837	0	0	N/A
193,925	194,855	28112	69760	.083% 3 ml. 60's	3,968,847	2.0540	400,232	3,568,615	89.92%	4.8140	938,032	3,030,815	76.37%
4,800	4,800	28112	A69760	.083% 3 ml. 60's	97,920	2.3209	11,140	86,780	88.62%	5.0809	24,366	73,592	75.09%
917,022	919,391			TOTAL ALBUTEROL	10,236,901		1,054,201	9,182,700	89.70%		2,441,917	7,794,984	76.15%
2,328	2,340	28114	79518	ALBUTEROL SYRUP	12,095	4.0000	9,360	2,735	22.61%	4.0000	9,360	2,735	22.61%
233,052	233,052	28111	30317	ALBUTEROL MDI	2,658,855	11.0400	2,572,894	85,961	3.23%	11.0400	2,572,894	85,961	3.23%
				CROMOLYN:									
116,790	116,934	28210	68002	20mg/2ML (60)	3,115,318	3.092	361,560	2,753,758	88.39%	5.6520	684,298	2,431,020	76.03%
44,913	45,024	28210	68912	20mg/2ML (120)	2,315,772	5.7032	250,781	2,065,091	88.91%	11.2232	505,313	1,810,459	78.18%
161,703	161,958			TOTAL CROMOLYN	5,431,090		618,341	4,812,749	88.61%		1,189,611	4,241,479	78.10%
				ISOETHARINE:									
3,736	3,948	28112	66103	S/F .08% 3ml	18,599	1.8040	7,122	11,477	61.71%	2.9540	11,662	6,937	37.30%
1,718	1,768	28112	66405	S/F .1% 5ml	7,927	1.9546	3,455	4,471	56.41%	3.1046	5,489	2,436	30.76%
9,548	3,672	28112	66003	S/F .17% 3ml	17,956	1.5482	5,685	12,271	68.34%	2.6982	9,908	8,048	44.82%
(210)	0	28112	65902	S/F .25% 2ml	(1,558)	1.5565	0	(1,558)	N/A	2.7065	0	(1,558)	N/A
0	0	28112	05212	S/F 1% .5ml	0	0.0000	0	0	N/A	0	0	0	N/A
0	0	28112	05214	S/F 1% .25ml	0	0.0000	0	0	N/A	0	0	0	N/A
8,792	9,388			TOTAL ISOETHARINE	42,924		16,263	26,661	62.11%		27,059	15,865	36.96%
				METAPROTERENOL:									
17,740	17,829	28112	67803	.4% 2.5ml	116,919	1.4996	26,735	90,184	77.13%	2.6496	47,237	69,682	59.60%
39,004	39,112	28112	67603	.6% 2.5ml	265,874	1.7555	68,661	197,213	74.18%	2.9055	113,640	152,234	57.26%
0	0	28112	05513	S/F 5% .3ml	0	0	0	0	N/A	0	0	0	N/A
0	0	28112	15530	S/F 5% .30ml	0	0	0	0	N/A	0	0	0	N/A
56,744	56,940			TOTAL METAPROTERENOL	382,793		95,396	287,397	75.08%		160,877	221,916	57.87%
				SODIUM CHLORIDE:									
		10620	62003	.45% 3ml	0	0	0	0	N/A	0	0	0	N/A
		10620	62005	.45% 5ml	0	0	0	0	N/A	0	0	0	N/A
		10620	63001	.9% 1ml	0	0	0	0	N/A	0	0	0	N/A
		10620	63003	.9% 3ml	(251)	N/A	0	(251)	N/A	N/A	0	(251)	N/A
(19)		10620	B63015	.9% 15ml	0	0	0	0	N/A	0	0	0	N/A
622	690	10620	82003	.45% 3ml	4,836	6.5000	4,554	282	5.83%	6.8000	4,554	282	5.83%
126	140	10620	82005	.45% 5ml	908	6.5000	924	(18)	N/A	6.8000	924	(18)	N/A
77,202	77,300	10620	83103	.9% 3ml	595,590	5.9800	460,708	134,882	22.65%	5.9600	460,708	134,882	22.65%
9,114	9,198	10620	83003	.9% 3ml	48,756	3.0880	28,385	20,371	41.78%	3.0880	28,385	20,371	41.78%
		10620	83015	.9% 15ml	0	0	0	0	N/A	0	0	0	N/A
		10620	D63003	.9% 3ml (DeVilbiss)	0	0	0	0	N/A	0	0	0	N/A
		10620	63005	.9% 5ml	(159)	N/A	0	(159)	N/A	N/A	0	(159)	N/A
		10620	83105	.9% 5ml	0	0	0	0	N/A	0	0	0	N/A

DL-TX 83862

PREPARED S. GEMO  
FILE NAME: 0196CM  
LAST UPDATE: 02-Feb-96

DEY LABORATORIES, INC.  
MONTHLY NET CONTRIBUTION MARGIN I  
JANUARY 31, 1996

NET SALES (CARTONS) (A)	GROSS SALES (CARTONS) (B)	IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	NET SALES DOLLARS	DIRECT				FULLY ABSORBED			
						COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES	COST PER CARTON	TOTAL COST	CONTRIBUTION MARGIN	MARGIN % OF SALES
37,977	38,060	10620	63005	.9% 5ml	266,732	5.9600	226,838	39,894	14.96%	5.9600	226,838	39,894	14.96%
		10620	63010	.9% 10ml			0	0	N/A		0	0	N/A
		10620	63010	.9% 15ml			0	0	N/A		0	0	N/A
		10620	63015	.9% 15ml (Conc Portex)			0	0	N/A		0	0	N/A
605	608	10620	03003	.9% 3ml	17,273	11.7768	7,162	10,111	58.54%	21.7768	13,242	4,031	23.34%
(4)		10620	03005	.9% 5ml	(132)	13.2915	0	(132)	N/A	23,2915	0	(132)	N/A
(1)		10620	03010	.9% 10ml	(32)	9.0874	0	(32)	N/A	14,0874	0	(32)	N/A
(1)		10620	03020	.9% 10ml	(36)	23.7697	0	(36)	N/A	27.7697	0	(36)	N/A
423	436	10620	C03020	.9% 10ml (Conc Portex)	11,136	5.2892	2,317	8,819	79.20%	7.2892	3,193	7,943	71.33%
253	256	10620	64015	3% 15ml	6,441	5.3696	1,380	5,061	78.58%	7.3696	1,692	4,549	70.63%
		10620	64115	10% 15ml									
126,285	126,690			TOTAL SODIUM CHLORIDE	961,060		732,267	218,793	23.01%		739,735	211,325	22.22%
				PURIFIED WATER:			0	0	N/A		0	0	N/A
		10620	61003	3ml			0	0	N/A		0	0	N/A
63	80	10620	61005	5ml	616	6.6000	526	86	14.29%	6.6000	526	86	14.29%
163	170	10620	61003	3ml	1,269	6.6000	1,122	147	11.58%	6.6000	1,122	147	11.58%
		10620	61005	5ml									
226	250			TOTAL PURIFIED WATER	1,885		1,650	235	12.47%		1,650	235	12.47%
0	0	N/A		VARIOUS	0	0.0000	0	0	N/A	N/A	0	0	N/A
				MDD SOD CHLORIDE:			0	0	N/A		0	0	N/A
		10620	50120	Nebu Sol .9% 120ml		8.7624	0	0	N/A	8.7624	0	0	N/A
		10620	50300	Nebu Sol .9% 300ml		10.3164	0	0	N/A	10.3164	0	0	N/A
0	0			TOTAL MDD SOD CHLORIDE	0		0	0	N/A		0	0	N/A
1,541,255	1,545,647			GRAND TOTAL	20,237,865		5,398,155	14,839,710	73.33%		7,452,128	12,785,737	63.18%
				LESS: CASH DISCOUNTS	(431,000)			(431,000)				(431,000)	
				ADMIN. FEES	(202,000)			(202,000)				(202,000)	
				MEDICAID REBATES	(354,000)			(354,000)				(354,000)	
				OTHER REBATES	0			0				0	
				ESTIMATED NET SALES	19,250,865		5,398,155	13,852,710	71.96%		7,452,128	11,760,737	61.20%

(A) Agrees to Monthly Net Sales Report.

(B) "Net Sales" are net of various credit memos issued for expired products, returned goods, etc. Because these units generally can not be returned to stock and resold, it is necessary to calculate Cost of Goods Sold based on gross sales units.

(C) Overhead rates per vial are as follows:  
Dey produced drug products 0.0460  
Dey produced Saline/Purified water 0.0400

NOTE: All amounts on this schedule were input with cents and rounded to the nearest dollar; therefore, minor rounding errors may exist.

DL-TX 83863

CONFIDENTIAL

S. Gemo  
%00MARGIN  
02/02/98DEY LABORATORIES  
MONTHLY NET CONTRIBUTION MARGIN I

		FULLY ABSORBED - MARGIN % OF SALES													
IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	January 1995	February 1995	March 1995	April 1995	May 1995	June 1995	July 1995	August 1995	September 1995	October 1995	November 1995	December 1995	January 1996
DEY PRODUCTS															
ACETYL CYSTEINE:															
28300	18104	10% 4ml, Mucosil	31.12%	22.25%	26.56%	24.83%	26.62%	25.39%	31.15%	30.90%	26.04%	32.25%	30.64%	23.51%	13.58%
28300	18110	10% 10ml, Mucosil	56.11%	53.90%	54.40%	53.27%	53.40%	53.18%	55.48%	52.05%	53.73%	55.02%	56.00%	50.14%	49.05%
28300	18130	10% 30ml, Mucosil	75.68%	75.00%	73.49%	71.84%	72.50%	68.52%	74.01%	74.90%	72.68%	74.16%	72.24%	68.84%	66.52%
28300	18204	20% 4ml, Mucosil	33.83%	29.82%	28.69%	28.11%	31.11%	28.97%	34.13%	34.86%	31.18%	34.03%	34.39%	26.94%	8.29%
28300	18210	20% 10ml, Mucosil	57.39%	57.73%	55.89%	54.06%	47.29%	53.13%	58.18%	59.08%	58.28%	59.94%	58.57%	53.20%	48.31%
28300	18230	20% 30ml, Mucosil	76.04%	73.94%	74.20%	73.37%	74.56%	73.11%	75.56%	75.52%	74.46%	75.42%	75.90%	80.20%	72.90%
28300	18200	20% 100ml, Mucosil	83.42%	84.04%	83.27%	83.26%	84.25%	83.53%	84.06%	85.57%	84.23%	85.77%	85.77%	49.37%	40.60%
TOTAL ACETYL CYSTEINE			58.21%	54.95%	53.49%	53.60%	55.17%	55.10%	58.67%	59.34%	56.66%	56.43%	58.26%		
ALBUTEROL:															
28112	69703	.083% 3 ml. 25's	73.24%	71.33%	72.63%	78.03%	77.96%	78.39%	78.66%	78.55%	78.35%	77.89%	77.42%	74.59%	76.19%
28112	69733	.083% 3 ml. 30's	64.10%	65.04%	68.72%	71.35%	70.33%	71.63%	71.06%	71.70%	68.66%	67.79%	67.56%	66.15%	73.61%
28112	A69703	.083% 3 ml. 25's	66.67%	N/A	66.67%	N/A	N/A	N/A	N/A	73.33%	N/A	73.33%	73.33%	N/A	N/A
28112	69760	.083% 3 ml. 60's	75.35%	73.45%	75.21%	78.94%	78.24%	78.22%	78.14%	78.07%	77.23%	74.68%	79.54%	75.81%	76.37%
28112	A69760	.083% 3 ml. 60's	68.47%	N/A	N/A	N/A	74.92%	N/A	N/A	N/A	N/A	N/A	74.92%	N/A	75.09%
TOTAL ALBUTEROL			73.71%	72.11%	73.71%	78.38%	77.84%	78.24%	78.14%	78.14%	77.49%	75.80%	78.00%	75.02%	76.15%
Albuterol MDI			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3.23%
Albuterol Multi-Dose			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28114	79516	ALBUTEROL SYRUP	N/A	N/A	N/A	N/A	N/A	N/A	30.08%	5.97%	8.52%	4.20%	8.12%	15.46%	22.61%
Beclomethasone AQ Nasal			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CROMOLYN:															
28210	68902	20mg/2ML (60)	75.53%	75.39%	74.16%	79.23%	79.02%	78.97%	78.85%	78.46%	78.35%	78.52%	78.97%	77.78%	78.03%
28210	68912	20mg/2ML (120)	74.06%	74.15%	73.17%	74.62%	78.12%	78.10%	76.84%	77.33%	76.24%	77.11%	77.31%	76.09%	78.18%
TOTAL CROMOLYN			74.90%	74.84%	73.63%	77.58%	78.59%	78.53%	77.89%	77.93%	77.34%	77.94%	78.31%	77.06%	78.10%
Cromolyn Nasal 26 ml, singles			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IPRATROPIUM:															
Ipratropium Unit-Dose, 25's			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ipratropium Unit-Dose, 60's			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IPRATROPIUM TOTAL			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ISOETHARINE:															
28112	66103	S/F .08% 3ml	37.28%	39.18%	28.96%	39.43%	37.23%	32.25%	43.80%	39.65%	40.00%	43.69%	30.53%	31.47%	37.30%
28112	66405	S/F .1% 5ml	15.59%	39.30%	10.84%	11.71%	33.78%	20.32%	26.24%	N/A	26.47%	25.76%	24.48%	23.59%	30.76%
28112	66003	S/F .17% 3ml	41.17%	37.65%	34.92%	43.73%	36.52%	40.36%	43.78%	41.42%	38.34%	43.99%	39.97%	43.03%	44.82%
28112	65902	S/F .25% 2ml	30.40%	45.72%	33.21%	62.04%	49.32%	N/A	48.81%	N/A	48.37%	33.96%	34.63%	45.86%	N/A
TOTAL ISOETHARINE			35.42%	39.08%	30.21%	42.37%	38.25%	30.11%	42.35%	38.33%	38.10%	41.23%	34.89%	36.62%	36.96%

DL-TX 83864

DEY LABORATORIES  
MONTHLY NET CONTRIBUTION MARGIN I

S. Gemo  
%96MARGIN  
02/02/96

## FULLY ABSORBED - MARGIN % OF SALES

IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	January 1995	February 1995	March 1995	April 1995	May 1995	June 1995	July 1995	August 1995	September 1995	October 1995	November 1995	December 1995	January 1996
		METAPROTERENOL:													
28112	67803	.4% 2.5ml	50.64%	50.62%	42.41%	50.71%	53.44%	53.96%	54.46%	52.88%	53.87%	56.15%	53.11%	53.87%	59.60%
28112	67603	.6% 2.5ml	55.03%	49.79%	50.45%	52.22%	54.45%	52.77%	55.70%	55.88%	56.91%	57.75%	56.86%	55.28%	57.26%
		TOTAL METAPROTERENOL	53.82%	49.97%	48.16%	51.78%	54.12%	53.17%	55.32%	54.93%			55.82%	54.83%	57.97%
		SODIUM CHLORIDE:													
10620	62003	.45% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	82003	.45% 3ml	19.31%	24.99%	N/A	N/A	N/A	N/A	N/A	23.52%	7.99%	N/A	22.53%	N/A	5.83%
10620	62005	.45% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	82005	.45% 5ml	18.24%	4.98%	N/A	N/A	N/A	16.54%	N/A	N/A	25.65%	N/A	20.37%	N/A	N/A
10620	63003	.9% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	83003	.9% 3ml	33.12%	31.28%	32.70%	28.95%	31.69%	27.59%	22.38%	23.09%	29.17%	32.21%	30.21%	23.11%	22.65%
10620	83103	.9% 3ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	63005	.9% 5ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	83005	.9% 5ml	34.91%	32.94%	34.84%	30.32%	30.09%	29.27%	32.27%	28.46%	24.05%	44.43%	46.11%	44.58%	41.78%
10620	83015	.9% 15ml	43.55%	45.14%	43.36%	44.24%	42.81%	43.54%	40.91%	41.61%	41.80%	N/A	N/A	N/A	N/A
10620	63010	.9% 10ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	63015	.9% 15ml	38.56%	N/A	46.19%	N/A	63.14%	51.74%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	83105	.9% 5ml	N/A	N/A	100.00%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	20.75%	N/A	23.34%
10620	03003	.9% 3ml	26.61%	29.95%	20.38%	N/A	16.88%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	03005	.9% 5ml	17.29%	N/A	N/A	N/A	N/A	17.57%	18.18%	N/A	N/A	N/A	N/A	N/A	N/A
10620	03010	.9% 10ml	54.88%	55.20%	29.19%	N/A	49.77%	50.69%	100.00%	N/A	N/A	N/A	N/A	N/A	N/A
10620	03020	.9% 10ml	N/A	N/A	N/A	36.63%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	64015	.9% 15ml	72.41%	73.31%	70.79%	72.00%	71.22%	71.04%	70.24%	70.05%	71.39%	65.98%	72.90%	70.39%	71.33%
10620	64115	10% 15ml	69.80%	68.31%	71.49%	70.61%	67.37%	71.22%	72.64%	69.13%	68.86%	64.56%	68.42%	71.80%	70.63%
		TOTAL SODIUM CHLORIDE	33.31%	33.05%	33.25%	28.84%	31.76%	28.00%	25.83%	25.21%	28.44%	31.15%	31.84%	25.31%	22.22%
		MDD SOD CHLORIDE:													
10620	50120	Nebu Sol .9% 120ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10620	50300	Nebu Sol .9% 300ml	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		TOTAL MDD SOD CHLORIDE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		PURIFIED WATER:													
10620	81003	3ml	33.83%	38.53%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	29.25%	14.29%
10620	81005	5ml	30.00%	N/A	24.95%	N/A	N/A	3.85%	N/A	N/A	8.76%	N/A	26.60%	26.53%	11.58%
		TOTAL PURIFIED WATER	32.16%	7.09%	11.03%	N/A	N/A	N/A	N/A	N/A	2.38%	N/A	N/A	27.59%	12.47%
		DEY CARE PRODUCTS													
		ALPRAZOLAM:													
40501		Alprazolam, .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40505		Alprazolam, .25mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40601		Alprazolam, .5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40605		Alprazolam, .5mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40701		Alprazolam, 1mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40705		Alprazolam, 1mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		ALPRAZOLAM TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

DL-TX 83865

DEY LABORATORIES  
MONTHLY NET CONTRIBUTION MARGIN I

S. Gemo  
%96MARGIN  
02/02/96

FULLY ABSORBED - MARGIN % OF SALES															
IMS NUMBER	PRODUCT NUMBER	DESCRIPTION	January 1995	February 1995	March 1995	April 1995	May 1995	June 1995	July 1995	August 1995	September 1995	October 1995	November 1995	December 1995	January 1996
		ATENOLOL:													
	40001	Atenolol, 50mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	40101	Atenolol, 100mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		ATENOLOL TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		HYDROCODONE:													
	41501	Hydrocodone, 5mg/500mg - 100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	41505	Hydrocodone, 5mg/500mg - 500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	41601	Hydrocodone, 7.5mg/750mg - 100's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	41605	Hydrocodone, 7.5mg/750mg - 500's	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		HYDROCODONE TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		PINDOLOL:													
	40901	Pindolol, 5mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	41001	Pindolol, 10mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		PINDOLOL TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		PRIOXICAM:													
	40301	Prioxicam, 20mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	40305	Prioxicam, 20mg 500/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		PRIOXICAM TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		TRIAZOLAM:													
	41201	Triazolam, .125mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	41301	Triazolam, .25mg 100/bottle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		TRIAZOLAM TOTAL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		GRAND TOTAL	67.41%	67.65%	69.40%	72.78%	73.55%	74.04%	73.31%	73.18%	72.44%	72.49%	73.69%	71.45%	63.18%

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